



Overstrand Municipality
Unaudited Annual financial statements
for the year ended 30 June 2017

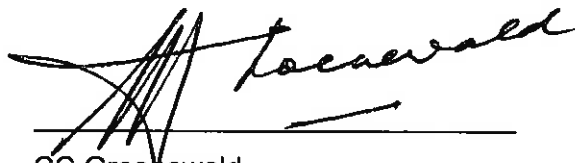
OVERSTRAND MUNICIPALITY
UNAUDITED ANNUAL FINANCIAL STATEMENTS

for the year ended 30 June 2017

APPROVAL OF THE UNAUDITED ANNUAL FINANCIAL STATEMENTS

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 81, in terms of Section 126(1)(a) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for loss of office, if any, as disclosed in the notes of these annual financial statement are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

A handwritten signature in black ink, appearing to read 'Groenewald', is written over a horizontal line.

CC Groenewald

Municipal Manager

31 August 2017

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

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Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Statement of Financial Position as at 30 June 2017

Figures in Rand	Note(s)	2017	2016 Restated*
Assets			
Current Assets			
Inventories	9	44,126,085	28,687,980
Operating lease asset		681,145	732,456
Receivables from exchange transactions	10	23,906,076	19,598,879
Receivables from non-exchange transactions	11	13,909,143	20,460,762
VAT receivable	12	7,927,046	5,726,428
Consumer debtors	13	58,809,257	57,819,661
Long term receivables	8	12,029	13,569
Cash and cash equivalents	14	259,814,433	174,780,487
		409,185,214	307,820,222
Non-Current Assets			
Investment property	2	155,268,500	153,892,000
Property, plant and equipment	3	3,377,482,217	3,417,194,214
Intangible assets	4	6,287,239	6,712,609
Heritage assets	5	124,182,198	124,182,198
Other financial assets	6	37,981,526	29,740,013
Long term receivables	8	26,593	40,200
		3,701,228,273	3,731,761,234
Total Assets		4,110,413,487	4,039,581,456
Liabilities			
Current Liabilities			
Other financial liabilities	18	29,579,649	26,432,309
Finance lease obligation	16	-	59,968
Payables from exchange transactions	20	80,535,024	71,327,644
Consumer deposits	21	37,038,984	43,943,235
Employee benefit obligation	7	3,185,040	2,943,228
Unspent conditional grants and receipts	17	6,476,263	1,379,804
Provisions	19	25,157,562	23,500,708
		181,972,522	169,586,896
Non-Current Liabilities			
Other financial liabilities	18	412,494,997	412,401,585
Employee benefit obligation	7	122,587,950	110,245,237
Provisions	19	94,550,226	89,019,263
		629,633,173	611,666,085
Total Liabilities		811,605,695	781,252,981
Net Assets		3,298,807,792	3,258,328,475
Reserves			
Housing development fund		3,251,243	2,176,896
Accumulated surplus	15	3,295,556,549	3,256,151,579
Total Net Assets		3,298,807,792	3,258,328,475

* See Note 45

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Statement of Financial Performance

Figures in Rand	Note(s)	2017	2016 Restated*
Revenue			
Revenue from exchange transactions			
Service charges	23	624,577,317	573,118,354
Rental of facilities and equipment		11,393,590	9,915,060
Agency services		3,480,172	3,211,107
Licences and permits		2,524,823	2,423,131
Other income	26	23,774,203	28,667,825
Interest received	31	23,018,028	14,943,807
Total revenue from exchange transactions		688,768,133	632,279,284
Revenue from non-exchange transactions			
Taxation revenue			
Property rates	22	197,047,196	164,485,691
Property rates - penalties imposed	22	416,276	479,754
Transfer revenue			
Government grants and subsidies	24	148,092,908	164,280,510
Public contributions and donations	25	10,133,807	984,745
Fines, Penalties and Forfeits		36,104,570	21,202,087
Total revenue from non-exchange transactions		391,794,757	351,432,787
Total revenue		1,080,562,890	983,712,071
Expenditure			
Employee costs	28	(300,377,534)	(273,262,745)
Remuneration of councillors	29	(9,265,291)	(8,566,074)
Depreciation and amortisation	33	(124,786,858)	(122,213,693)
Impairment loss / Reversal of impairments	34	(7,675,653)	(695,457)
Finance costs	35	(45,913,148)	(46,207,492)
Lease rentals on operating lease		(549,125)	(506,041)
Debt Impairment	30	(23,648,858)	(13,785,212)
Materials		(20,273,344)	(19,604,899)
Bulk purchases	40	(217,522,905)	(194,619,535)
Contracted services	38	(129,646,791)	(112,447,310)
Transfers and Subsidies	39	(56,135,662)	(51,089,762)
General expenses	27	(105,406,836)	(94,336,703)
Total expenditure		(1,041,202,005)	(937,334,923)
Operating surplus		39,360,885	46,377,148
Gain / (loss) on disposal of assets and liabilities		(8,132,724)	(391,983)
Fair value adjustments	32	6,242,014	7,630,671
		(1,890,710)	7,238,688
Surplus for the year		37,470,175	53,615,836

* See Note 45

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Statement of Changes in Net Assets

Figures in Rand	Housing development fund	Accumulated surplus	Total net assets
Opening balance at 01 July 2015 as previously reported	2,571,034	3,217,224,805	3,219,795,839
Adjustments			
Prior year adjustments	-	(15,889,742)	(15,889,742)
Balance at 01 July 2015 as restated*	2,571,034	3,201,335,063	3,203,906,097
Changes in net assets			
(Deficit) / surplus for the year	-	53,615,836	53,615,836
Transfer to / (from) housing development fund	(394,138)	-	(394,138)
Transfer to / (from) self insurance fund	-	1,200,680	1,200,680
Total changes	(394,138)	54,816,516	54,422,378
Opening balance at 01 July 2016 as previously reported	2,176,896	3,270,121,352	3,272,298,248
Adjustments			
Prior year adjustments	-	(13,969,778)	(13,969,778)
Balance at 01 July 2016 as restated*	2,176,896	3,256,151,574	3,258,328,470
Changes in net assets			
(Deficit) / surplus for the year	-	37,470,175	37,470,175
Transfer to / (from) housing development fund	1,074,347	-	1,074,347
Transfer to / (from) self insurance fund	-	1,934,800	1,934,800
Total changes	1,074,347	39,404,975	40,479,322
Balance at 30 June 2017	3,251,243	3,295,556,549	3,298,807,792

Note(s)

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* See Note 45

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Cash Flow Statement

Figures in Rand	Note(s)	2017	2016 Restated*
Cash flows from operating activities			
Receipts			
Taxation		196,157,543	162,961,823
Sale of goods and services		616,907,316	572,805,857
Grants		153,189,367	163,583,997
Interest income		23,018,028	14,943,807
Other receipts		77,510,189	64,837,112
Movement in housing development fund and self insurance fund		3,009,146	806,542
		1,069,791,589	979,939,138
Payments			
Employee costs		(287,793,009)	(269,708,280)
Suppliers		(217,522,905)	(194,619,535)
Finance costs		(45,910,068)	(46,193,374)
Other payments		(342,818,819)	(306,666,690)
		(894,044,801)	(817,187,879)
Net cash flows to operating activities	41	175,746,788	162,751,259
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(91,846,032)	(92,909,726)
Proceeds from sale of property, plant and equipment	3	2,162,533	843,096
Purchase of investment property	2	-	(800,000)
Proceeds from sale of investment property	2	780,000	-
Purchase of intangible assets	4	(22,195)	(1,423,190)
Proceeds from sale of other intangible assets	4	-	1,885
Movement in financial assets		(4,979,999)	(4,980,000)
Movement in long term receivables		15,147	14,640
Net cash flows from investing activities		(93,890,546)	(99,253,295)
Cash flows from financing activities			
Movement in other financial liabilities		3,240,752	6,390,312
Movement in finance leases		(63,048)	(94,572)
Net cash flows from financing activities		3,177,704	6,295,740
Net increase/(decrease) in cash and cash equivalents		85,033,946	69,793,704
Cash and cash equivalents at the beginning of the year		174,780,487	104,986,783
Cash and cash equivalents at the end of the year	14	259,814,433	174,780,487

* See Note 45

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Service charges	607,053,765	(937,300)	606,116,465	624,577,317	18,460,852	56
Rental of facilities and equipment	10,556,102	-	10,556,102	11,393,590	837,488	56
Agency services	3,220,000	-	3,220,000	3,480,172	260,172	56
Licences and permits	2,330,400	-	2,330,400	2,524,823	194,423	56
Other income	17,863,818	(68,895)	17,794,923	23,774,203	5,979,280	56
Interest received	11,040,350	5,000,000	16,040,350	23,018,028	6,977,678	56
Total revenue from exchange transactions	652,064,435	3,993,805	656,058,240	688,768,133	32,709,893	
Revenue from non-exchange transactions						
Taxation revenue						
Property rates	180,591,411	9,200,000	189,791,411	197,047,196	7,255,785	56
Property rates - penalties imposed	848,000	-	848,000	416,276	(431,724)	56
Transfer revenue						
Government grants and subsidies	166,275,139	(9,168,936)	157,106,203	148,092,908	(9,013,295)	56
Public contributions and donations	4,500,000	(2,929,105)	1,570,895	10,133,807	8,562,912	56
Fines, Penalties and Forfeits	31,143,400	-	31,143,400	36,104,570	4,961,170	56
Total revenue from non-exchange transactions	383,357,950	(2,898,041)	380,459,909	391,794,757	11,334,848	
Total revenue	1,035,422,385	1,095,764	1,036,518,149	1,080,562,890	44,044,741	
Expenditure						
Employee costs	(314,203,985)	3,770,005	(310,433,980)	(300,377,534)	10,056,446	56
Remuneration of councillors	(9,110,256)	(396,700)	(9,506,956)	(9,265,291)	241,665	56
Depreciation and amortisation	(117,690,153)	(9,222,158)	(126,912,311)	(124,786,858)	2,125,453	56
Impairment loss/ Reversal of impairments	-	(206,963)	(206,963)	(7,675,653)	(7,468,690)	56
Finance costs	(46,421,043)	-	(46,421,043)	(45,913,148)	507,895	56
Lease rentals on operating lease	(896,446)	(954,946)	(1,851,392)	(549,125)	1,302,267	56
Bad debts written off	(24,694,950)	-	(24,694,950)	(23,648,858)	1,046,092	56
Materials	(18,171,965)	(1,239,280)	(19,411,245)	(20,273,344)	(862,099)	56
Bulk purchases	(210,763,340)	4,200,000	(206,563,340)	(217,522,905)	(10,959,565)	56
Contracted services	(131,373,988)	(8,405,264)	(139,779,252)	(129,646,791)	10,132,461	56
Transfers and Subsidies	(57,478,962)	348,000	(57,130,962)	(56,135,662)	995,300	56
General expenses	(142,190,139)	12,138,546	(130,051,593)	(105,406,838)	24,644,755	56
Total expenditure	(1,072,995,227)	31,240	(1,072,963,987)	(1,041,202,007)	31,761,980	
Operating surplus	(37,572,842)	1,127,004	(36,445,838)	39,360,883	75,806,721	
Loss on disposal of assets and liabilities	9,646	1,953,585	1,963,231	(8,132,724)	(10,095,955)	56
Fair value adjustments	2,205,000	-	2,205,000	6,242,014	4,037,014	56
	2,214,646	1,953,585	4,168,231	(1,890,710)	(6,058,941)	
Surplus before taxation	(35,358,196)	3,080,589	(32,277,607)	37,470,173	69,747,780	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	(35,358,196)	3,080,589	(32,277,607)	37,470,173	69,747,780	

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Position						
Assets						
Current Assets						
Inventories	13,663,480	-	13,663,480	44,126,085	30,462,605	56
Operating lease asset	-	-	-	681,145	681,145	56
Receivables from exchange transactions	44,216,688	-	44,216,688	23,906,076	(20,310,612)	56
Receivables from non-exchange transactions	-	-	-	13,909,143	13,909,143	56
VAT receivable	-	-	-	7,927,046	7,927,046	56
Consumer debtors	66,943,913	-	66,943,913	58,809,257	(8,134,656)	56
Long term receivables	10,678	-	10,678	12,029	1,351	56
Cash and cash equivalents	114,126,977	77,817,168	191,944,145	259,814,433	67,870,288	56
	238,961,736	77,817,168	316,778,904	409,185,214	92,406,310	
Non-Current Assets						
Investment property	159,760,500	(7,210,500)	152,550,000	155,268,500	2,718,500	56
Property, plant and equipment	3,084,987,105	426,212,872	3,511,199,977	3,377,482,217	(133,717,760)	56
Intangible assets	4,178,816	2,377,859	6,556,675	6,287,239	(269,436)	56
Heritage assets	-	-	-	124,182,198	124,182,198	56
Other financial assets	35,327,750	2,075,000	37,402,750	37,981,526	578,776	56
Long term receivables	30,359	-	30,359	26,593	(3,766)	56
	3,284,284,530	423,455,231	3,707,739,761	3,701,228,273	(6,511,488)	
Total Assets	3,523,246,266	501,272,399	4,024,518,665	4,110,413,487	85,894,822	
Liabilities						
Current Liabilities						
Other financial liabilities	29,378,281	201,367	29,579,648	29,579,649	1	56
Payables from exchange transactions	81,243,947	(85,000)	81,158,947	80,535,024	(623,923)	56
Consumer deposits	46,428,790	-	46,428,790	37,038,984	(9,389,806)	56
Employee benefit obligation	-	-	-	3,185,040	3,185,040	56
Unspent conditional grants and receipts	-	-	-	6,476,263	6,476,263	56
Provisions	26,930,177	-	26,930,177	25,157,562	(1,772,615)	56
	183,981,195	116,367	184,097,562	181,972,522	(2,125,040)	
Non-Current Liabilities						
Other financial liabilities	412,288,253	206,480	412,494,733	412,494,997	264	56
Employee benefit obligation	-	-	-	122,587,950	122,587,950	56
Provisions	223,827,125	-	223,827,125	94,550,226	(129,276,899)	56
	636,115,378	206,480	636,321,858	629,633,173	(6,688,685)	
Total Liabilities	820,096,573	322,847	820,419,420	811,605,695	(8,813,725)	
Net Assets	2,703,149,693	500,949,552	3,204,099,245	3,298,807,792	94,708,547	
Reserves						
Housing development fund	2,218,422	-	2,218,422	3,251,243	1,032,821	56
Accumulated surplus	2,700,931,271	500,949,552	3,201,880,823	3,295,556,549	93,675,726	56
Total Net Assets	2,703,149,693	500,949,552	3,204,099,245	3,298,807,792	94,708,547	

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Cash Flow Statement						
Cash flows from operating activities						
Receipts						
Taxation	180,605,581	10,364,432	190,970,013	196,157,543	5,187,530	56
Sale of goods and services	595,435,579	3,771,177	599,206,756	616,907,316	17,700,560	56
Grants	170,775,139	(12,668,936)	158,106,203	153,189,367	(4,916,836)	56
Interest income	13,245,350	5,000,000	18,245,350	23,018,028	4,772,678	56
Other receipts	60,595,439	25,255,128	85,850,567	77,510,189	(8,340,378)	56
Movement in housing development fund and self insurance fund	-	-	-	3,009,146	3,009,146	56
	1,020,657,088	31,721,801	1,052,378,889	1,069,791,589	17,412,700	
Payments						
Employee costs	(306,827,870)	-	(306,827,870)	(287,793,009)	19,034,861	56
Suppliers	(210,763,340)	(31,494,332)	(242,257,672)	(217,522,905)	24,734,767	56
Finance costs	(46,421,043)	-	(46,421,043)	(45,910,068)	510,975	56
Other payments	(350,927,071)	-	(350,927,071)	(342,818,819)	8,108,252	56
	(914,939,324)	(31,494,332)	(946,433,656)	(894,044,801)	52,388,855	
Net cash flows from operating activities	105,717,764	227,469	105,945,233	175,746,788	69,801,555	
Cash flows from investing activities						
Purchase of property, plant and equipment	(88,356,069)	2,089,964	(86,266,105)	(91,846,032)	(5,579,927)	56
Proceeds from sale of property, plant and equipment	-	1,953,585	1,953,585	2,162,533	208,948	56
Proceeds from sale of investment property	-	-	-	780,000	780,000	56
Purchase of intangible assets	-	-	-	(22,195)	(22,195)	56
Movement in financial assets	(6,873,180)	(789,557)	(7,662,737)	(4,979,999)	2,682,738	56
Movement in long term receivables	12,733	-	12,733	15,147	2,414	56
Net cash flows from investing activities	(95,216,516)	3,253,992	(91,962,524)	(93,890,546)	(1,928,022)	
Cash flows from financing activities						
Movement in other financial liabilities	3,158,580	81,907	3,240,487	3,240,752	265	56
Movement in finance lease obligation	-	(59,968)	(59,968)	(63,048)	(3,080)	56
Net cash flows from financing activities	3,158,580	21,939	3,180,519	3,177,704	(2,815)	
Net increase/(decrease) in cash and cash equivalents	13,659,828	3,503,400	17,163,228	85,033,946	67,870,718	56
Cash and cash equivalents at the beginning of the year	100,467,149	74,313,767	174,780,916	174,780,487	(429)	56
Cash and cash equivalents at the end of the year	114,126,977	77,817,167	191,944,144	259,814,433	67,870,289	

OVERSTRAND MUNICIPALITY

Financial Statements for the year ended 30 June 2017

Appropriation Statement

Figures in Rand	2017											2016			
	Original Budget	Budget Adjustments (i.t.o. s28 and s31 of MFMA)	Final Adjustment Budget	Shifting of Funds S31 of MFMA	Virement Rvalue (i.t.o. council approved policy)	Final Budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised i.to s32 of MFMA	Balance to be recovered	Restated outcome
Financial Performance															
Property rates	180,591,411	9,200,000	189,791,411	-		189,791,411	197,047,196		7,255,785	104%	109%				164,485,691
Service charges	607,053,765	(937,300)	606,116,465	-		606,116,465	624,577,317		18,460,852	103%	103%				573,118,354
Investment Revenue	13,245,350	5,000,000	18,245,350	-		18,245,350	23,018,028		4,772,678	126%	174%				14,943,807
Transfers recognised - Operational	126,312,841	(4,588,048)	121,724,793	-		121,724,793	114,411,498		(7,313,295)	94%	91%				103,629,098
Other own revenue	65,971,366	2,455,585	68,426,951	-		68,426,951	83,935,648		15,508,697	123%	127%				74,514,380
				-											
Total Revenue (excl. capital transfers and contributions)	993,174,733	11,130,237	1,004,304,970	-		1,004,304,970	1,042,989,687		38,684,717	104%	105%				930,691,330
Employee costs	(314,203,985)	3,707,991	(310,495,994)	-	(7,574)	(310,503,568)	(300,377,534)	-	10,126,034	97%	96%	-	-	-	(273,262,745)
Remuneration of councillors	(9,110,256)	(396,700)	(9,506,956)	-	-	(9,506,956)	(9,265,291)	-	241,665	97%	102%	-	-	-	(8,566,074)
Debt impairment	(23,888,302)	-	(23,888,302)	-		(23,888,302)	(23,648,858)	-	239,444	99%	0%	-	-	-	(13,785,212)
Depreciation and asset impairment	(117,690,153)	(9,429,121)	(127,119,274)	-		(127,119,274)	(132,462,511)	-	(5,343,237)	104%	113%	-	-	-	(122,909,150)
Finance charges	(46,421,043)	-	(46,421,043)	-	-	(46,421,043)	(45,913,148)	-	507,895	99%	99%	-	-	-	(46,207,492)
Lease rentals on operating leases	-	-	-	-	-	-	(549,125)	-	(549,125)	100%	100%	-	-	-	(506,041)
Bulk purchases	(210,763,340)	4,200,000	(206,563,340)	-	-	(206,563,340)	(217,522,905)	-	(10,959,565)	105%	103%	-	-	-	(194,619,535)
Transfers and grants	(57,478,962)	-	(57,478,962)	-	348,000	(57,130,962)	(56,135,662)	-	995,300	98%	98%	-	-	-	(51,089,762)
Other expenditure	(293,439,186)	1,949,070	(291,490,116)	-	(340,426)	(291,830,542)	(263,459,694)	-	28,370,848	90%	90%	-	-	-	(226,780,895)
Total Expenditure	(1,072,995,227)	31,240	(1,072,963,987)	-	-	(1,072,963,987)	(1,049,334,728)	-	23,629,259	98%	98%	-	-	-	(937,726,906)
Surplus (Deficit)	(79,820,494)	11,161,477	(68,659,017)	-		(68,659,017)	(6,345,041)		62,313,976	9%	8%				(7,035,576)
Transfers recognised - capital	39,962,298	(4,580,888)	35,381,410	-		35,381,410	33,681,410		(1,700,000)	95%	84%				60,651,412
Contributions recognised - capital and contributed assets	4,500,000	(3,500,000)	1,000,000	-		1,000,000	10,133,807		9,133,807	-913%	-125%				-
				-											
Surplus/(Deficit) after capital transfers and contributions	(35,358,196)	3,080,589	(32,277,607)	-		(32,277,607)	37,470,175		69,747,783	-116%	-106%				53,615,836
Share of surplus/ (deficit) of associate	-	-	-	-		-	-		-	0%	0%				-
Surplus (Deficit) for the year	(35,358,196)	3,080,589	(32,277,607)	-		(32,277,607)	37,470,175		69,747,783	-116%	-106%				53,615,836
Capital expenditure and funds sources															
Total capital expenditure	88,356,069	(2,089,965)	86,266,104	-		86,266,104	91,868,227		5,602,123	106%	104%				
Sources of capital funds															
Transfers recognised - capital	43,462,298	(8,080,888)	35,381,410	-		35,381,410	33,211,411		(2,169,999)	94%	76%				
Public contributions and donations	1,461,517	-	1,461,517	-		1,461,517	10,011,088		8,549,571	-585%	-585%				
Borrowing	33,824,415	2,029,794	35,854,209	-		35,854,209	35,839,342		(14,867)	100%	106%				
Other	-	-	-	-		-	-		-	100%	100%				
Internally generated funds	9,607,839	3,961,129	13,568,968	-		13,568,968	12,806,386		(762,582)	94%	133%				
Total sources of capital funds	88,356,069	(2,089,965)	86,266,104	-		86,266,104	91,868,227		5,602,123	106%	104%				
Cash flows															
Net cash from (used) operating	103,089,719	369,959	103,459,678	-		103,459,678	175,746,788		72,287,110	170%	170%				
Net cash from (used) investing	(95,216,516)	3,253,992	(91,962,524)	-		(91,962,524)	(93,890,546)		(1,928,022)	102%	99%				
Net cash from (used) financing	5,786,625	(120,551)	5,666,074	-		5,666,074	3,177,704		(2,488,370)	56%	55%				
Net increase/(decrease) in cash and cash equivalents	13,659,828	3,503,400	17,163,228	-		17,163,228	85,033,946		67,870,718	495%	623%				
Cash and Cash equivalents at the beginning of the year	100,467,149	74,313,767	174,780,916	-		174,780,916	174,780,487		(429)	100%	174%				
Cash/cash equivalents at the year end	114,126,977	77,817,167	191,944,144	-		191,944,144	259,814,433		67,870,289	135%	228%				

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1. Presentation of Unaudited Annual Financial Statements

The unaudited annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act no. 56 of 2003).

These unaudited annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise.

The financial statements have been prepared on a going-concern basis.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these unaudited annual financial statements, are disclosed below.

1.1 Presentation currency

These unaudited annual financial statements are presented in South African Rand and rounded off to the nearest Rand, which is the functional currency of the municipality.

1.2 Significant judgements and sources of estimation uncertainty

In preparing the unaudited annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the unaudited annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the unaudited annual financial statements. Significant judgements include:

Impairment testing

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. In addition, goodwill is tested on an annual basis for impairment. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of goodwill and tangible assets are inherently uncertain and could materially change over time. They are significantly affected by a number of factors.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 19 - Provisions.

Useful lives of infrastructure and other assets

The municipality's management determines the estimated useful lives and related depreciation charges for the waste water and water networks. This estimate is based on industry norm. Management will increase the depreciation charge where useful lives are less than previously estimated useful lives.

Post retirement benefits

The present value of the post retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post retirement obligations.

Receivables from non-exchange transactions

Management made key assumptions and estimations to determine the initial recognition and measurement of revenue on fines using estimated reductions based on historical information.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.3 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services or for
- administrative purposes, or
- sale in the ordinary course of operations.

Owner-occupied property is property held for use in the production or supply of goods or services or for administrative purposes.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

Where investment property is acquired through a non-exchange transaction, its cost is its fair value as at the date of acquisition.

Fair value

Subsequent to initial measurement investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

Compensation from third parties for investment property that was impaired, lost or given up is recognised in surplus or deficit when the compensation becomes receivable.

Property interests held under operating leases are classified and accounted for as investment property.

When classification is difficult, the criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of operations, are as follows:

- All properties held to earn market-related rentals or for capital appreciation or both and that are not for administrative purposes and that will not be sold in the ordinary course of operations are classified as Investment Properties.
- Land held for currently undetermined future use.
- Leases properties that are held to provide a social (community) service or that are necessary for employees to perform their job functions, but which also generates rental revenue are not seen as Investment Properties. The rental revenue generated is incidental to the purposes for which the property is held.

1.4 Property, plant and equipment

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or assets, or a combination of assets and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, its deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment is depreciated on the straight line basis over their expected useful lives to their estimated residual value.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.4 Property, plant and equipment (continued)

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Average useful life
Buildings	5 - 30
Furniture and fixtures	3 - 15
Motor vehicles	4 - 10
Office equipment	3 - 15
Infrastructure	
• Roads and paving	3 - 60
• Pedestrian malls	25 - 80
• Electricity	3 - 60
• Water	5 - 100
• Sewerage	10 - 60
• Housing	30
Bins and containers	10 - 15

The residual value, the useful life and depreciation method of each asset are reviewed at least at the end of each reporting date. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

Reviewing the useful life of an asset on an annual basis does not require the entity to amend the previous estimate unless expectations differ from the previous estimate.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use or disposal of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Land is not depreciated as it is deemed to have an indefinite useful life.

Incomplete construction work is stated at historical cost. Depreciation only commences when the asset is available for use.

1.5 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an entity and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the entity intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.5 Intangible assets (continued)

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

Item	Average useful life in years
Computer software, other	2 - 5

1.6 Heritage assets

Class of heritage assets means a grouping of heritage assets of a similar nature or function in a municipality's operations that is shown as a single item for the purpose of disclosure in the unaudited annual financial statements.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

An inalienable item is an asset that a municipality is required by law or otherwise to retain indefinitely and cannot be disposed of without consent.

The Municipality classifies assets as heritage assets where the significance as a heritage asset can be determined. In regards to land and buildings all graded sites are classified a Heritage Assets. Furthermore land with a natural significance is not componentised but seen as a single Heritage asset due to all parts contributing together to make up its significance.

Recognition

The municipality recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value of the asset can be measured reliably.

Initial measurement

Heritage assets are measured at cost.

Where a heritage asset is acquired through a non-exchange transaction, its cost is measured at its fair value as at the date of acquisition.

Subsequent measurement

After recognition as an asset, a class of heritage assets is carried at its cost less any accumulated impairment losses.

Impairment

The municipality assess at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.6 Heritage assets (continued)

Derecognition

The municipality derecognises heritage assets on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

1.7 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Derecognition is the removal of a previously recognised financial asset or financial liability from a entity's statement of financial position.

Classification

The municipality has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class

Operating lease assets
Receivables from exchange transactions
Receivables from non-exchange transactions
VAT receivable
Consumer debtors
Long term receivables
Cash and cash equivalents
Other financial assets

Category

Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at amortised cost
Financial asset measured at fair value

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class

Other financial liabilities
Finance lease obligations
Payables from exchange transactions
Consumer deposits

Category

Financial liability measured at amortised cost
Financial liability measured at amortised cost
Financial liability measured at amortised cost
Financial liability measured at amortised cost

Initial recognition

The municipality recognises a financial asset or a financial liability in its statement of financial position when the municipality becomes a party to the contractual provisions of the instrument.

The municipality recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The municipality measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.7 Financial instruments (continued)

Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectibility of financial assets

The municipality assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets are impaired.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced directly or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed directly or by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

The calculation in respect of the impairment of fines receivable (receivables from non-exchange transactions) is based on an assessment of the past payment history of fines per category.

Derecognition

Financial assets

The municipality derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the municipality:
 - derecognise the asset; and
 - recognise separately any rights and obligations created or retained in the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.7 Financial instruments (continued)

If a transfer does not result in derecognition because the municipality has retained substantially all the risks and rewards of ownership of the transferred asset, the municipality continues to recognise the transferred asset in its entirety and recognises a financial liability for the consideration received. In subsequent periods, the municipality recognises any revenue on the transferred asset and any expense incurred on the financial liability. Neither the asset, and the associated liability nor the revenue, and the associated expenses are offset.

Financial liabilities

The municipality removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished — i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

1.8 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Finance leases - lessor

The municipality recognises finance lease receivables as assets on the statement of financial position. Such assets are presented as a receivable at an amount equal to the net investment in the lease.

Finance revenue is recognised based on a pattern reflecting a constant periodic rate of return on the municipality's net investment in the finance lease.

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position as a finance lease obligation.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.9 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.9 Inventories (continued)

Subsequently inventories are measured at the lower of cost and net realisable value or the lower of cost and current replacement cost.

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Water is valued at purified cost insofar as it is stored and controlled in reservoirs at year-end.

Low cost housing properties are subsequently valued at the lower of cost and current replacement cost. Direct costs are accumulated for each separately identifiable development. Costs also include a proportion of overhead costs.

1.10 Impairment of cash-generating assets

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

Recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

1.11 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.11 Impairment of non-cash-generating assets (continued)

Recoverable service amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

1.12 Employee benefits

Employee benefits are all forms of consideration given by a municipality in exchange for service rendered by employees.

Other long-term employee benefits are employee benefits (other than post-employment benefits and termination benefits) that are not due to be settled within twelve months after the end of the period in which the employees render the related service.

Composite social security programmes are established by legislation and operate as multi-employer plans to provide post-employment benefits as well as to provide benefits that are not consideration in exchange for service rendered by employees.

A constructive obligation is an obligation that derives from a municipality's actions where by an established pattern of past practice, published policies or a sufficiently specific current statement, the municipality has indicated to other parties that it will accept certain responsibilities and as a result, the municipality has created a valid expectation on the part of those other parties that it will discharge those responsibilities.

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The municipality measure the expected cost of accumulating compensated absences as the additional amount that the entity expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality recognise the expected cost of bonus, incentive and performance related payments when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the entity has no realistic alternative but to make the payments.

Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which a municipality provides post-employment benefits for one or more employees.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.12 Employee benefits (continued)

Multi-employer plans are defined contribution plans under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

The municipality's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees. The municipality has no further payment obligations once the contributions have been paid.

The municipality contributes to various National- and Provincial-administered Defined Benefit Plans on behalf of its qualifying employees. These funds are multi-employer funds. The contributions to the fund obligations for the payment of retirement benefits are charged against revenue in the year they become payable. These defined benefit funds are actuarially valued at least bi-annually on the Projected Unit Credit Method basis. Deficits are recovered through lump sum payments or increased future contributions on a proportional basis from all participating municipalities.

Other post retirement obligations

The municipality provides post-retirement health care benefits, housing subsidies and gratuities upon retirement to some retirees.

The entitlement to post-retirement health care benefits is based on the employee remaining in service up to retirement age and the completion of a minimum service period. The expected costs of these benefits are accrued over the period of employment. Independent qualified actuaries carry out valuations of these obligations. The municipality also provides a gratuity and housing subsidy on retirement to certain employees. An annual charge to income is made to cover both these liabilities.

The amount recognised as a liability for other long-term employee benefits is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The municipality shall recognise the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which shall all be recognised immediately;
- past service cost, which shall all be recognised immediately; and
- the effect of any curtailments or settlements.

These post-retirement health care benefits are actuarially valued at least bi-annually on the Projected Unit Credit Method basis.

1.13 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

When the effect of discounting is material, provisions are determined by discounting the expected future cash flows that reflect current market assessments of the time value of money. The impact of the periodic unwinding of the discount is recognised in the Statement of Financial Performance as a finance cost as it occurs.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.13 Provisions and contingencies (continued)

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating deficits.

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 43.

1.14 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Fair value is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Sale of goods

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the municipality has transferred to the purchaser the significant risks and rewards of ownership of the goods;
- the municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Rendering of services

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Service charges relating to electricity and water are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption, based on the consumption history, are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced, except at year-end when estimates of consumption up to year-end are recorded as revenue without being invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period. In respect of estimates of consumption between the last reading date and the reporting date, an accrual is made based on the average monthly consumption from the first reading after the reporting date.

Revenue from the sale of pre-paid electricity units is recognised when the risks and rewards of ownership has passed to the buyer.

Overstrand Municipality

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Accounting Policies

1.14 Revenue from exchange transactions (continued)

Revenue received from pre-paid electricity sales are deferred and recognised as revenue on the consumption basis, commencing on the date of purchase. The consumption of pre-paid electricity is measured by using a trend analysis and other historical data about electricity usage, including how often an electricity card is purchased or additional units of electricity loaded onto a pre-paid card.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has a water connection. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are charged on both vacant and developed property using the tariffs approved from Council and are levied monthly.

Interest and other revenue

Revenue arising from the use by others of entity assets yielding interest, royalties and dividends or similar distributions is recognised when:

- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality, and

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Service fees included in the price of the product are recognised as revenue over the period during which the service is performed.

Revenue arising from the application of the approved tariff of charges is recognised when the service is rendered by applying the relevant approved tariff. This includes the issuing of licences and permits.

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

Finance income from the sale of housing by way of instalment sales agreements or finance leases is recognised on a time proportion basis.

1.15 Revenue from non-exchange transactions

Fines are economic benefits or service potential received or receivable by entities, as determined by a court or other law enforcement body, as a consequence of the breach of laws or regulations.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an municipality either receives value from another municipality without directly giving approximately equal value in exchange, or gives value to another municipality without directly receiving approximately equal value in exchange.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.15 Revenue from non-exchange transactions (continued)

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Taxes

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Resources arising from taxes satisfy the definition of an asset when the municipality controls the resources as a result of a past event (the taxable event) and expects to receive future economic benefits or service potential from those resources. Resources arising from taxes satisfy the criteria for recognition as an asset when it is probable that the inflow of resources will occur and their fair value can be reliably measured. The degree of probability attached to the inflow of resources is determined on the basis of evidence available at the time of initial recognition, which includes, but is not limited to, disclosure of the taxable event by the taxpayer.

The municipality analyses the taxation laws to determine what the taxable events are for the various taxes levied.

The taxable event for value added tax is the undertaking of taxable activity during the taxation period by the taxpayer.

The taxable event for property tax is the passing of the date on which the tax is levied, or the period for which the tax is levied, if the tax is levied on a periodic basis.

Taxation revenue is determined at a gross amount. It is not reduced for expenses paid through the tax system.

Transfers

Apart from Services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

Fines

Fines constitute both spot fines and camera fines. Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset. It is measured at the best estimate, based on past experience, of the amount of revenue the municipality is entitled to collect.

Subsequent to initial recognition and measurement, the municipality assesses the collectability of the revenue and recognises a separate impairment loss, where appropriate.

Bequests

Bequests that satisfy the definition of an asset are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality, and the fair value of the assets can be measured reliably.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the municipality and the fair value of the assets can be measured reliably.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.15 Revenue from non-exchange transactions (continued)

Services in-kind

Services in-kind are not recognised.

1.16 Borrowing costs

Borrowing costs are interest and other expenses incurred by an entity in connection with the borrowing of funds.

Borrowing costs are recognised as an expense in the period in which they are incurred.

1.17 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

1.18 Unauthorised expenditure

Unauthorised expenditure means:

in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3), and includes—

- overspending of the total amount appropriated in the municipality's approved budget
- overspending of the total amount appropriated for a vote in the approved budget;
- expenditure from a vote unrelated to the department or functional area covered by the vote;
- expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
- spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" otherwise than in accordance with any conditions of the allocation; or
- a grant by the municipality otherwise than in accordance with this Act;

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

If the expenditure is not certified as irrecoverable and written off by council it is treated as an asset until it is recovered or impaired.

1.19 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

If the expenditure is not certified as irrecoverable and written off by council it is treated as an asset until it is recovered or impaired.

1.20 Irregular expenditure

According to section 1 of the MFMA: "irregular expenditure", in relation to a municipality or municipal entity, means -

- (a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act and which has not been condoned in terms of section 170; or
- (b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act and which has not been condoned in terms of that Act; or
- (c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- (d) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of unauthorised expenditure.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.20 Irregular expenditure (continued)

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debtor's account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the council may write off the amount and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly.

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.21 Housing development fund

The Housing Development Fund was established in terms of the Housing Act, (Act No. 107 of 1997). Loans from national and provincial government used to finance housing selling schemes undertaken by the municipality were extinguished on 1 April 1998 and transferred to a Housing Development Fund. Housing selling schemes, both complete and in progress as at 1 April 1998, were also transferred to the Housing Development Fund. In terms of the Housing Act, all proceeds from housing developments, which include rental income and sales of houses, must be paid into the Housing Development Fund. Monies standing to the credit of the Housing Development Fund can be used only to finance housing developments within the municipal area subject to the approval of the Provincial MEC responsible for housing.

Any contributions to or from the fund are shown as transfers in the Statement of Changes in Net Assets.

1.22 Internal reserves

Self insurance reserve

The municipality has a Self-Insurance Reserve to set aside amounts to offset potential losses or claims that cannot be insured externally. The balance of the self-insurance fund is invested in short-term cash investments.

Claims are settled by transferring a corresponding amount from the self-insurance reserve to the accumulated surplus.

1.23 Budget information

Municipality are typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by municipality shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The approved budget is prepared on a accrual basis and presented by functional classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2016/07/01 to 2017/06/30.

The unaudited annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Accounting Policies

1.23 Budget information (continued)

The Statement of comparative and actual information has been included in the unaudited annual financial statements as the recommended disclosure when the unaudited annual financial statements and the budget are on the same basis of accounting as determined by National Treasury.

Comparative information is not required.

1.24 Related parties

Management are those persons responsible for planning, directing and controlling the activities of the municipality, including those charged with the governance of the municipality in accordance with legislation, in instances where they are required to perform such functions.

Only transactions with related parties not at arm's length or not in the ordinary course of business are disclosed.

1.25 Changes in accounting policies, estimates and errors

Changes in accounting policies that are effected by management are applied retrospectively in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

Changes in accounting estimates are applied prospectively in accordance with GRAP 3 requirements. Details of changes in estimates are disclosed in the notes to the annual financial statements where applicable.

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with GRAP 3 requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the municipality shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

1.26 Events after reporting date

Events after reporting date that are classified as adjusting events are accounted for in the annual financial statements. The events after reporting date that are classified as non-adjusting events are disclosed in the notes to the annual financial statements.

1.27 Offsetting

Assets, liabilities, revenue and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

1.28 Standards issued but not yet effective

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality:

GRAP 18	Segment reporting
GRAP 32	Service concession arrangements: Grantor
GRAP 108	Statutory receivables
GRAP 109	Accounting by Principals and Agents
iGRAP 17	Service Concession Arrangements Where a Grantor Controls a Significant Residual Interest in an Asset
GRAP 20	Related party disclosures

Application of all the above GRAP standards will be effective from the date to be announced by the Minister of Finance. This date is not currently available.

The ASB Directive 5 allows for the municipality to apply the principles established in a standard of GRAP that has been issued, but is not yet effective, in developing an appropriate accounting policy dealing with a particular transaction or event before applying GRAP 3 on Accounting policies, Changes in accounting estimates and Errors.

Management has considered all the above standards issued but not yet effective and anticipates that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flows of the municipality.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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2. Investment property

	2017			2016		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Investment property	155,268,500	-	155,268,500	153,892,000	-	153,892,000

Reconciliation of investment property - 2017

	Opening balance	Additions	Disposals	Transfers	Fair value adjustments	Total
Investment property	153,892,000	-	(639,000)	(965,000)	2,980,500	155,268,500

Reconciliation of investment property - 2016

	Opening balance	Additions	Disposals	Transfers	Fair value adjustments	Total
Investment property	147,072,500	800,000	-	-	6,019,500	153,892,000

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Revenue earned on Investment properties during the period under review was R1,499,812 (2016 : R1,118,867).

Investment properties are adjusted to their fair value on an annual basis. The valuations are performed by Boland Valuers, independent valuers who are not connected to the municipality.

See note 37 for repairs and maintenance.

3. Property, plant and equipment

	2017			2016		
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Land	347,295,123	-	347,295,123	346,792,223	(425,208)	346,367,015
Buildings	443,461,855	(163,903,265)	279,558,590	435,618,032	(153,250,776)	282,367,256
Infrastructure	4,517,471,337	(1,825,518,700)	2,691,952,637	4,451,897,647	(1,724,556,806)	2,727,340,841
Other	92,723,339	(34,047,472)	58,675,867	91,551,148	(30,510,483)	61,040,665
Leased equipment	-	-	-	304,214	(225,777)	78,437
Total	5,400,951,654	(2,023,469,437)	3,377,482,217	5,326,163,264	(1,908,969,050)	3,417,194,214

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand

3. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2017

	Opening balance	Additions	Disposals	Transfers received	Under construction	Depreciation	Impairment loss	Total
Land	346,367,015	-	(36,892)	965,000	-	-	-	347,295,123
Buildings	282,367,256	7,646,840	-	-	196,983	(10,652,489)	-	279,558,590
Infrastructure	2,727,340,841	69,196,342	(315,950)	-	10,957,756	(108,170,890)	(7,055,462)	2,691,952,637
Other	61,040,665	3,848,111	(155,242)	78,437	-	(5,515,913)	(620,191)	58,675,867
Leased equipment	78,437	-	-	(78,437)	-	-	-	-
	3,417,194,214	80,691,293	(508,084)	965,000	11,154,739	(124,339,292)	(7,675,653)	3,377,482,217

Reconciliation of property, plant and equipment - 2016

	Opening balance	Additions	Disposals	Transfers received	Under construction	Depreciation	Impairment loss	Total
Land	346,695,878	159,834	(488,697)	-	-	-	-	346,367,015
Buildings	285,772,680	518,997	-	-	6,564,447	(10,488,868)	-	282,367,256
Infrastructure	2,750,002,848	28,013,438	-	-	56,217,996	(106,893,441)	-	2,727,340,841
Other	65,551,685	1,435,014	(746,382)	-	-	(4,504,195)	(695,457)	61,040,665
Leased equipment	191,234	-	-	-	-	(112,797)	-	78,437
	3,448,214,325	30,127,283	(1,235,079)	-	62,782,443	(121,999,301)	(695,457)	3,417,194,214

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

See note 37 for repairs and maintenance.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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3. Property, plant and equipment (continued)

Reconciliation of assets under construction - 2017	Opening balance	Additions	Transfers	Closing balance
Buildings	15,178,831	196,983	(15,178,832)	196,982
Infrastructure	43,887,499	10,957,756	(30,208,902)	24,636,353
	59,066,330	11,154,739	(45,387,734)	24,833,335

Reconciliation of assets under construction - 2016	Opening balance	Additions	Transfers	Closing balance
Buildings	12,911,334	6,564,447	(4,296,950)	15,178,831
Infrastructure	68,601,380	56,217,997	(80,931,878)	43,887,499
	81,512,714	62,782,444	(85,228,828)	59,066,330

4. Intangible assets

	2017			2016		
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	5,995,304	(2,068,065)	3,927,239	5,973,109	(1,620,500)	4,352,609
Water rights	2,360,000	-	2,360,000	2,360,000	-	2,360,000
Total	8,355,304	(2,068,065)	6,287,239	8,333,109	(1,620,500)	6,712,609

Reconciliation of intangible assets - 2017

	Opening balance	Additions	Disposals	Under construction	Amortisation	Total
Computer software, other	4,352,609	22,195	-	-	(447,565)	3,927,239
Water rights	2,360,000	-	-	-	-	2,360,000
	6,712,609	22,195	-	-	(447,565)	6,287,239

Reconciliation of intangible assets - 2016

	Opening balance	Additions	Disposals	Under construction	Amortisation	Total
Computer software, other	3,145,691	407,118	(1,885)	1,016,072	(214,387)	4,352,609
Water rights	2,360,000	-	-	-	-	2,360,000
	5,505,691	407,118	(1,885)	1,016,072	(214,387)	6,712,609

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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4. Intangible assets (continued)

Other information

Intangible assets with indefinite lives:

Trademarks	2,360,000	2,360,000
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The municipality entered into a contract with Kraai Bosch Plase (Pty) Ltd on 28 May 1999. The useful life of the water right is considered to be indefinite as the contract does not define when the municipality will cease to enjoy the right to use the water from the Kraaibosch dam. There is no reason to believe that the right to the Kraaibosch dam has a limited useful life due to the condition of the dam. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed.

Other intangible assets	2,153,955	2,131,760
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Other intangible assets consist of software procured by the municipality. The useful life of the software is considered to be indefinite as the contract does not define when the municipality will cease to enjoy the right to use the software. There is no reason to believe that the right to the software has a limited useful life due to the condition thereof. Regular assessments are performed to determine whether the conditions that existed at the inception of the contract have changed.

Reconciliation of assets under construction - 2017

	Opening balance	Additions	Transfers	Closing balance
Computer software	803,472	-	(803,472)	-

Reconciliation of assets under construction - 2016

	Opening balance	Additions	Transfers	Closing balance
Computer software	708,570	1,016,072	(921,170)	803,472

5. Heritage assets

	2017			2016		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Conservation areas	133,265,889	(9,250,000)	124,015,889	133,265,889	(9,250,000)	124,015,889
Stamp collections, military insignia, medals, coin	166,309	-	166,309	166,309	-	166,309
Total	133,432,198	(9,250,000)	124,182,198	133,432,198	(9,250,000)	124,182,198

Reconciliation of heritage assets 2017

	Opening balance	Total
Conservation areas	124,015,889	124,015,889
Stamp collections, military insignia, medals, coin	166,309	166,309
Total	124,182,198	124,182,198

Reconciliation of heritage assets 2016

	Opening balance	Total
Conservation areas	124,015,889	124,015,889
Stamp collections, military insignia, medals, coin	166,309	166,309
Total	124,182,198	124,182,198

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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5. Heritage assets (continued)

Certain conservation land is carried at Rnil value as there is no market and therefore their cost/fair value cannot be reliably measured.

See note 37 for repairs and maintenance.

6. Other financial assets

Designated at fair value

Liberty - Sinking funds	35,713,858	27,777,661
Momentum - Sinking fund	2,267,668	1,962,352
	37,981,526	29,740,013

Non-current assets

Designated at fair value	37,981,526	29,740,013
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In determining the recoverability of other financial assets, the Overstrand Municipality considers any change in the credit quality of the other financial assets from the date the credit was initially granted up to the reporting date.

7. Employee benefit obligations

Defined benefit plan

The plan is a post employment health benefit plan.

Post-employment health care benefit plan

The municipality provides certain post-employment health care benefits by funding the medical aid contributions of qualifying retired members of the municipality. According to the rules of the Medical Aid Funds, with which the municipality is associated, a member (who is on the current Conditions of Service) is entitled to remain a continued member of such medical aid fund on retirement, in which case the municipality is liable for a certain portion of the medical aid membership fee. The municipality operates an unfunded defined benefit plan for these qualifying employees. No other post-retirement benefits are provided to these employees.

The municipality makes monthly contributions for health care arrangements to the following medical aid schemes:

- Bonitas;
- LA Health;
- Prosano; - Hosmed;
- Samwumed; and
- Keyhealth

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out at 30 June 2016 by ARCH Actuarial Consulting, Fellow of the Actuarial Society of South Africa, including projections for the 2017 and 2018 financial periods. The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

The members of the Post-employment health care benefit plan are made up as follows:

359	357
80	80
439	437

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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7. Employee benefit obligations (continued)

The amounts recognised in the statement of financial position are as follows:

Carrying value

Present value of the defined benefit obligation-wholly unfunded	(125,772,990)	(113,188,465)
Non-current liabilities	(122,587,950)	(110,245,237)
Current liabilities	(3,185,040)	(2,943,228)
	(125,772,990)	(113,188,465)

Changes in the present value of the defined benefit obligation are as follows:

Opening balance	113,188,465	109,634,000
Net expense recognised in the statement of financial performance	12,584,525	3,554,465
	125,772,990	113,188,465

Net expense recognised in the statement of financial performance

Current service cost	5,357,221	5,949,711
Past service cost	-	(6,724,982)
Interest cost	10,170,532	9,695,997
Actuarial (gains) / losses	164,435	(2,540,148)
Expected return on reimbursement rights	(3,107,663)	(2,826,113)
	12,584,525	3,554,465

Key assumptions used

Assumptions used at the reporting date:

Discount rates used	9.10 %	9.10 %
Medical cost trend rates	8.22 %	8.22 %
Other material actuarial assumptions	0.82 %	0.82 %

Management assessed the assumptions used and found it to be adequate.

Other assumptions

Assumed healthcare cost trends rates have a significant effect on the amounts recognised in surplus or deficit. A one percentage point change in assumed healthcare cost trends rates would have the following effects:

	One percentage point increase	One percentage point decrease
Effect on the aggregate of the service cost and interest cost	18,538,000	13,143,000
Effect on defined benefit obligation	145,896,668	109,422,501

Amounts for the current and previous four years are as follows:

	2017 R	2016 R	2015 R	2014 R	2013 R
Defined benefit obligation	125,772,990	113,188,465	109,634,000	97,708,508	81,920,000

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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7. Employee benefit obligations (continued)

Defined contribution plan

It is the policy of the municipality to provide retirement benefits to all its employees. A number of defined contribution plans, all of which are subject to the Pensions Fund Act exist for this purpose.

The municipality is under no obligation to cover any unfunded benefits.

8. Long term receivables

Housing selling scheme	10,159	14,151
Sport clubs	28,463	39,618
	38,622	53,769
Non-current assets		
Long term receivables	26,593	40,200
Current assets		
Long term receivables	12,029	13,569
	38,622	53,769

In determining the recoverability of long term receivables, the Overstrand Municipality considers any change in the credit quality of the long term receivables from the date the credit was initially granted up to the reporting date.

9. Inventories

Stores and materials	6,639,000	6,674,577
Work-in-progress - Low cost housing	36,117,166	20,213,217
Low cost housing properties not transferred to beneficiaries	1,243,500	2,012,100
Water	137,770	121,040
	44,137,436	29,020,934
Inventories (write-downs)	(11,351)	(332,954)
	44,126,085	28,687,980
Inventories recognised as an expense during the period:		
Water	27,441,820	24,370,465
Stores and materials	9,873,223	10,138,794
Low cost housing	16,325,895	11,011,142
	53,640,938	45,520,401

10. Receivables from exchange transactions ¹

Trade debtors	18,033,131	14,169,615
Prepayments	3,713,022	3,266,091
Deposits	609,715	592,467
Accrued interest	128,630	42,603
Other debtors	1,421,578	1,528,103
	23,906,076	19,598,879

In determining the recoverability of receivables from exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date the credit was initially granted up to the reporting date.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
11. Receivables from non-exchange transactions		
Fines	10,442,304	16,106,006
Control accounts - sundry	3,466,839	4,354,756
	13,909,143	20,460,762

In determining the recoverability of receivables from non-exchange transactions, the Overstrand Municipality considers any change in the credit quality of the trade and other receivables from the date the credit was initially granted up to the reporting date.

Receivables from non-exchange transactions impaired

Revenue from fines recognised for the period amounts to R 36,104,570 (2016: R 21,202,087).

Fines receivable from non-exchange transactions after the provision of impairment amounted to R 10,442,304 (2016: R 16,106,006).

The amount provided for impairment was R 30,128,645 (2016: R 25,212,462).

Analysis of fines past due but not impaired

< 12 months	5,414,471	4,116,459
> 1 year	5,027,833	11,989,547

Reconciliation of provision for impairment of receivables from non-exchange transactions

Opening balance	25,212,462	14,003,321
Provision for impairment	19,404,565	11,209,141
Amounts written off as uncollectible	(14,488,382)	-
	30,128,645	25,212,462

The calculation in respect of the impairment of fines receivable (receivables from non-exchange transactions) is based on an assessment of the past payment history of fines per category. The total average collectability of fines were 37% (2016: 39%).

The calculation for initial recognition and measurement in respect of fines reduced and or cancelled is based on an assessment of past reduced and or cancelled history of fines per category. The total average estimated reductions used were 41% (2016: 43%).

12. VAT receivable

VAT	7,927,046	5,726,428
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In determining the recoverability of VAT receivable, the Overstrand Municipality considers any change in the credit quality of the VAT receivable from the date the credit was initially granted up to the reporting date.

Overstrand Municipality is registered on the cash/payment basis for VAT.

13. Consumer debtors

Gross balances

Rates	20,947,235	19,059,029
Electricity	18,403,297	17,328,929
Water	16,254,387	14,888,653
Sewerage	9,137,543	8,981,715
Refuse	7,287,023	7,154,769
Property rental	710,574	584,902
Other	8,305,562	8,919,770
	81,045,621	76,917,767

¹ See Note 13 for further details of receivables from exchange and non-exchange transactions

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
13. Consumer debtors (continued)		
Less: Allowance for impairment		
Rates	(5,747,261)	(4,748,708)
Electricity	(5,049,285)	(4,271,702)
Water	(4,459,692)	(3,765,336)
Sewerage	(2,507,054)	(2,239,925)
Refuse	(1,999,329)	(1,775,963)
Property rental	(194,959)	(153,801)
Other	(2,278,784)	(2,142,671)
	(22,236,364)	(19,098,106)
Net balance		
Rates	15,199,974	14,310,321
Electricity	13,354,012	13,057,227
Water	11,794,695	11,123,317
Sewerage	6,630,489	6,741,790
Refuse	5,287,694	5,378,806
Property rental	515,615	431,101
Other	6,026,778	6,777,099
	58,809,257	57,819,661
Included in above is receivables from exchange transactions		
Electricity	13,354,012	13,057,227
Water	11,794,695	11,123,317
Sewerage	6,630,489	6,741,790
Refuse	5,287,694	5,378,806
Property rental	515,615	431,101
	37,582,505	36,732,241
Included in above is receivables from non-exchange transactions (taxes and transfers)		
Rates	15,199,974	14,310,321
Other	6,026,778	6,777,099
	21,226,752	21,087,420
Net balance	58,809,257	57,819,661
Rates		
Current (0 -30 days)	11,548,816	10,085,028
31 - 60 days	245,372	287,940
61 - 90 days	146,933	200,072
91 - 120 days	144,319	176,063
121 - 365 days	859,931	1,056,986
> 365 days	2,254,603	2,504,232
	15,199,974	14,310,321

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
13. Consumer debtors (continued)		
Electricity		
Current (0 -30 days)	9,621,529	9,400,632
31 - 60 days	215,528	218,142
61 - 90 days	118,452	129,949
91 - 120 days	107,384	130,183
121 - 365 days	675,760	645,476
> 365 days	2,615,359	2,532,845
	13,354,012	13,057,227
Water		
Current (0 -30 days)	7,933,689	7,356,841
31 - 60 days	181,567	246,678
61 - 90 days	111,615	161,129
91 - 120 days	85,054	140,645
121 - 365 days	655,157	363,628
> 365 days	2,827,613	2,854,396
	11,794,695	11,123,317
Sewerage		
Current (0 -30 days)	4,217,237	4,151,831
31 - 60 days	116,909	142,872
61 - 90 days	74,193	95,620
91 - 120 days	64,231	83,682
121 - 365 days	377,880	417,910
> 365 days	1,780,039	1,849,875
	6,630,489	6,741,790
Refuse		
Current (0 -30 days)	3,451,517	3,400,264
31 - 60 days	94,351	107,124
61 - 90 days	61,229	73,485
91 - 120 days	53,853	63,308
121 - 365 days	315,200	363,000
> 365 days	1,311,544	1,371,625
	5,287,694	5,378,806
Housing rental		
Current (0 -30 days)	315,593	177,642
31 - 60 days	9,232	37,400
61 - 90 days	6,670	29,235
91 - 120 days	3,314	26,031
121 - 365 days	35,742	52,559
> 365 days	145,064	108,234
	515,615	431,101
Other		
Current (0 -30 days)	1,668,989	2,944,095
31 - 60 days	195,311	204,088
61 - 90 days	80,051	129,008
91 - 120 days	149,185	190,025
121 - 365 days	756,960	623,023
> 365 days	3,176,282	2,686,860
	6,026,778	6,777,099

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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13. Consumer debtors (continued)

Reconciliation of allowance for impairment

Balance at beginning of the year	(19,098,106)	(16,971,634)
Contributions to allowance	(4,244,293)	(2,784,896)
Debt impairment written off against allowance	1,121,185	658,424
Reversal of allowance	(15,150)	-
	(22,236,364)	(19,098,106)

14. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	14,050	14,050
Bank balances	89,072,938	73,503,546
Short-term deposits	170,727,445	101,262,891
	259,814,433	174,780,487

The municipality had the following bank accounts

Account number / description	Bank statement balances			Cash book balances		
	30 June 2017	30 June 2016	30 June 2015	30 June 2017	30 June 2016	30 June 2015
ABSA - Cheque - 322-000-0035	124,247,860	105,271,101	111,076,235	85,842,107	71,244,318	78,183,378
ABSA - Cheque - 405-589-9787	20,871	12,024	944	20,599	11,752	4,065
ABSA - Cheque - 405-642-0921	195,547	208,054	90,206	151,518	164,025	46,177
ABSA - Cheque - 405-657-8021	2,786,839	1,829,765	474,485	2,783,375	1,807,376	407,169
ABSA - Cheque - 405-298-3157	276,707	277,872	278,971	275,339	276,504	278,971
ABSA Call accounts	20,727,445	1,262,891	26,051,343	20,727,445	1,262,891	26,051,343
STD Bank Call accounts	50,000,000	50,000,000	-	50,000,000	50,000,000	-
Nedbank Call accounts	50,000,000	50,000,000	-	50,000,000	50,000,000	-
Investec call accounts	50,000,000	-	-	50,000,000	-	-
Cash on hand	-	-	-	14,050	14,050	15,680
Total	298,255,269	208,861,707	137,972,184	259,814,433	174,780,916	104,986,783

15. Accumulated surplus

Ring-fenced internal funds and reserves within accumulated surplus - 2017

	Insurance reserve	Total
Opening balance	4,467,195	4,467,195
Contribution to insurance reserve	1,000,000	1,000,000
Movement in insurance transactions	934,799	934,799
	6,401,994	6,401,994

Ring-fenced internal funds and reserves within accumulated surplus - 2016

	Insurance reserve	Total
Opening balance	3,266,515	3,266,515
Contribution to insurance reserve	750,000	750,000
Movement in insurance transactions	450,680	450,680
	4,467,195	4,467,195

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
16. Finance lease obligation		
Minimum lease payments due		
- within one year	-	63,048
	-	63,048
less: future finance charges	-	(3,080)
Present value of minimum lease payments	-	59,968
Present value of minimum lease payments due		
- within one year	-	59,968

The municipality has entered into contracts with suppliers for the rental of office equipment and has agreed to accept the option to purchase the equipment at the end of the lease term.

The average lease term was 3 years and the average effective borrowing rate was 13% (2016: 13%).

Interest rates are fixed at the contract date. All leases have fixed repayments and no arrangements have been entered into for contingent rent.

Refer to note 3 for the carrying value of assets under finance lease.

17. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
Library grant	969,999	-
Human settlements development grant	3,924,531	105,817
Greenest municipality competition grant	50,000	-
LG Graduate internship grant	47,746	-
Fire service capacity building grant	1,200,000	-
Unspent public contributions and donations	283,987	1,273,987
	6,476,263	1,379,804

Movement during the year

Balance at the beginning of the year	1,379,804	2,076,317
Additions during the year	81,810,262	98,985,997
Income recognition during the year	(76,713,803)	(99,682,510)
	6,476,263	1,379,804

The nature and extent of government grants recognised in the unaudited annual financial statements and an indication of other forms of government assistance from which the municipality has directly benefited; and

Unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.

See note 24 for reconciliation of grants from National/Provincial Government and note 25 for the public contributions.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
18. Borrowings		
At amortised cost		
DBSA Annuity loans	205,929,205	183,365,915
ABSA Annuity loans	205,046,512	219,772,683
INCA Annuity loan	31,098,929	35,695,296
	442,074,646	438,833,894
Total other financial liabilities	442,074,646	438,833,894
Non-current liabilities		
At amortised cost	412,494,997	412,401,585
Current liabilities		
At amortised cost	29,579,649	26,432,309

The fair values of the financial liabilities were determined as follows:

- The management of the municipality is of the opinion that the carrying value of Financial Assets and Financial Liabilities recorded at amortised cost in the Annual Financial Statements approximate their fair values. The fair value of Financial Assets and Financial Liabilities were determined after considering the standard terms and conditions of agreements entered into between the municipality and other parties as well as the current payment ratio's of the municipality's debtors.
- At the reporting date there are no significant concentrations of credit risk for other financial liabilities. The carrying amount reflected above represents the municipality's maximum exposure to credit risk for such other financial liabilities.

Refer to note 46 for maturity analysis of financial liabilities.

19. Provisions

Reconciliation of provisions - 2017

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Rehabilitation of tip sites	81,186,325	5,282,797	-	-	86,469,122
Clearing of alien vegetation	565,932	262,775	(280,783)	-	547,924
Gratification payable	382,414	-	(26,124)	-	356,290
Long service awards	10,586,528	561,091	-	-	11,147,619
Leave pay	11,835,931	1,125,217	(384,812)	-	12,576,336
Bonuses	7,962,841	647,656	-	-	8,610,497
	112,519,971	7,879,536	(691,719)	-	119,707,788

Reconciliation of provisions - 2016

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Rehabilitation of tip sites	77,799,129	3,387,196	-	-	81,186,325
Clearing of alien vegetation	1,093,000	-	(329,807)	(197,261)	565,932
Gratification payable	387,562	-	(5,148)	-	382,414
Long service awards	9,345,493	1,241,035	-	-	10,586,528
Leave pay	11,102,557	1,814,988	(1,081,614)	-	11,835,931
Bonuses	7,804,680	158,161	-	-	7,962,841
	107,532,421	6,601,380	(1,416,569)	(197,261)	112,519,971

Overstrand Municipality

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Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
19. Provisions (continued)		
Non-current liabilities	94,550,226	89,019,263
Current liabilities	25,157,562	23,500,708
	119,707,788	112,519,971

Rehabilitation of tip sites

Provision is made in terms of the Overstrand Municipality's licensing stipulations on the landfill sites, for the estimated cost of rehabilitating landfill sites. The estimation of landfill sites was conducted by JPCE specialist waste management consultants, independent consultants who are not connected to the municipality.

The costs are determined by calculating the volumes of excavations, materials required and legal requirements according to the footprint of each individual site. The previous year's figures are escalated using the latest CPI. The individual rates are then again cross-checked to determine if they are still in line with current rates for similar activities and adjusted accordingly.

The scheduled dates of total closure and rehabilitation for the operational site is at present anticipated to take place between 2017 and 2031.

The cost to rehabilitate all identified sites in the Overstrand are estimated at R 86,469,122 for the period.

Clearing of alien vegetation

The average cost of alien clearing within the Overstrand is derived from the actual expenditure of the Department of Environmental Affairs, working for water programme. During the financial year, the programme cleared 4,385 ha at a total cost of R3,637,021. This equates to an average cost of R829 per ha.

Approximately 9.92% of a total area of 6,659 ha must be cleared during the next 2 to 10 years and the estimated cost amounts to R 547,924 for the period.

Gratification payable

The cost of the gratification payable was based on employees not belonging to a pension fund up until February 2003 and is only payable on retirement. The estimated cost amounts to R 356,290 for the period.

Long service awards

A long-service award is granted to municipal employees after the completion of fixed periods of continuous service with the Municipality. The said award comprises a certain number of vacation leave days which, in accordance with the option exercised by the beneficiary employee, can be converted into a cash amount based on his/her basic salary applicable at the time the award becomes due or, alternatively, credited to his/her vacation leave accrual. The provision represents an estimation of the awards to which employees in the service of the Municipality at 30 June 2016 may become entitled to in future, based on an actuarial valuation performed at 30 June 2016, to the amount of R 11,147,619 for the period.

Discount rate:

A discount rate of 8.47% per annum has been used. This is derived by using a liability-weighted average of the yields corresponding to the average term until payment of long service awards, for each employee.

Key assumptions:

Discount rate of 8.47% (2016: 8.47%), a general salary inflation rate of 7.13% (2016: 7.13%) and a net discount rate of 1.25% (2016: 1.25%).

Overstrand Municipality

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Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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19. Provisions (continued)

Leave pay

Annual leave accrues to employees on a monthly basis in accordance with the conditions of employment. Employees are entitled to 16 non-vested leave days and 8 vested leave days per annum, accumulated to a maximum of 48 leave days. The provision is an estimate of the amount due to staff as at the financial year-end, based on the value of leave and the estimated leave days to be forfeited. The estimated cost amounts to R 12,576,336 for the period.

It is not the municipality's policy to encash leave in the normal course of business, except upon resignation or retirement.

Bonuses

Annual bonuses accrues to employees on a monthly basis, subject to certain conditions. The provision is an estimate of the amount due to staff as at the financial year-end, based on assumptions and the estimated cost amounts to R 8,610,497 for the period.

20. Payables from exchange transactions

Trade payables	35,233,584	32,065,812
Payments received in advance	12,438,261	9,980,190
Retention monies	4,351,634	2,555,695
Accrued interest	6,072,304	6,548,831
Deposits received	13,143,286	11,496,729
Other payables	700,000	3,486,899
Deferred income	556,604	299,109
Control accounts	8,039,351	4,894,379
	80,535,024	71,327,644

21. Consumer deposits

Electricity	25,965,514	28,336,419
Water	11,073,470	15,606,816
	37,038,984	43,943,235

22. Property rates

Rates received

Residential and business	245,478,107	204,277,084
Less: Income forgone	(48,430,911)	(39,791,393)
	197,047,196	164,485,691
Property rates - penalties imposed	416,276	479,754
	197,463,472	164,965,445

Income forgone is defined as any income that the Overstrand Municipality is entitled by law to levy, but which has subsequently been forgone by way of rebate or remission.

23. Service charges

Sale of electricity	355,476,323	324,722,000
Sale of water	123,708,772	113,901,540
Sewerage and sanitation charges	79,176,929	72,804,391
Refuse removal	66,215,293	61,690,423
	624,577,317	573,118,354

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
24. Government grants and subsidies		
Operating grants		
Equitable share	72,950,000	64,598,000
National Financial management grant	1,475,000	2,039,614
Provincial Library grant	5,919,001	5,306,714
Provincial Community development workers grant	75,000	72,000
Provincial Thusong service centres grant	-	200,000
National Expanded public works programme	1,922,000	1,661,000
Provincial Financial management support grant	-	212,716
Provincial Human settlement developments grant	31,921,243	29,425,054
Provincial Main road subsidy	137,000	114,000
Provincial Graduate internship grant	12,254	-
	114,411,498	103,629,098
Capital grants		
National Municipal systems improvement grant	-	930,000
Provincial Library grant	-	3,030,656
Provincial Financial management support grant	-	1,300,000
Provincial Human settlement developments grant	7,651,410	25,973,756
Provincial Municipal infrastructure grant	21,030,000	21,417,000
National Integrated national electricity grant	5,000,000	8,000,000
	33,681,410	60,651,412
	148,092,908	164,280,510
Equitable Share		
This grant is primarily used to subsidise the provision of basic services to indigent households.		
All registered indigent households receive a monthly subsidy based on the basic service charges for water, electricity, sewerage, refuse and up to 4,2kl waste water, which is funded from the grant. Indigent households also receive 6kl free water and 50kwh free electricity per month.		
National Financial management grant		
Balance unspent at beginning of year	-	589,614
Current-year receipts	1,475,000	1,450,000
Conditions met - transferred to revenue	(1,475,000)	(2,039,614)
	-	-
National Municipal systems improvement grant		
Current-year receipts	-	930,000
Conditions met - transferred to revenue	-	(930,000)
	-	-
Provincial Library grant		
Current-year receipts	6,889,000	8,337,370
Conditions met - transferred to revenue	(5,919,001)	(8,337,370)
	969,999	-

Conditions still to be met - remain liabilities (see note 17).

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
24. Government grants and subsidies (continued)		
Provincial Community development workers grant		
Current-year receipts	75,000	72,000
Conditions met - transferred to revenue	(75,000)	(72,000)
	-	-
Provincial Thusong service centres grant		
Current-year receipts	-	200,000
Conditions met - transferred to revenue	-	(200,000)
	-	-
Provincial Main road subsidy		
Current-year receipts	-	114,000
Conditions met - transferred to revenue	(137,000)	(114,000)
Transfer to debtor	137,000	-
	-	-
National Expanded public works programme		
Current-year receipts	1,922,000	1,661,000
Conditions met - transferred to revenue	(1,922,000)	(1,661,000)
	-	-
Provincial Human settlement developments grant		
Balance unspent at beginning of year	105,817	-
Current-year receipts	43,391,367	55,504,627
Conditions met - transferred to revenue	(39,572,653)	(55,398,810)
	3,924,531	105,817
Conditions still to be met - remain liabilities (see note 17).		
Provincial Municipal infrastructure grant		
Current-year receipts	21,030,000	21,417,000
Conditions met - transferred to revenue	(21,030,000)	(21,417,000)
	-	-
National Integrated national electricity grant		
Current-year receipts	5,000,000	8,000,000
Conditions met - transferred to revenue	(5,000,000)	(8,000,000)
	-	-
Provincial Financial management support grant		
Balance unspent at beginning of year	-	212,716
Current-year receipts	-	1,300,000
Conditions met - transferred to revenue	-	(1,512,716)
	-	-

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
24. Government grants and subsidies (continued)		
Provincial Greenest municipality competition grant		
Current-year receipts	50,000	-
Conditions still to be met - remain liabilities (see note 17).		
Provincial Graduate internship grant		
Current-year receipts	60,000	-
Conditions met - transferred to revenue	(12,254)	-
	47,746	-
Conditions still to be met - remain liabilities (see note 17).		
Provincial Fire service capacity building grant		
Current-year receipts	1,200,000	-
Conditions still to be met - remain liabilities (see note 17).		
25. Public contributions and donations		
National lotto funds	1,000,000	-
Public contributions non-cash	7,362,912	875,305
Government contributions non-cash	1,200,000	109,440
Accelerated Community Infrastructure Programme	570,895	-
	10,133,807	984,745
Reconciliation of conditional contributions		
Balance unspent at beginning of year	1,273,987	1,273,987
Current-year receipts	9,143,807	984,745
Conditions met - transferred to revenue	(10,133,807)	(984,745)
	283,987	1,273,987
Conditions still to be met - remain liabilities (see note 17)		

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
26. Other income		
Administration charges	355,767	713,698
Application fees	51,858	52,191
Building plan fees	7,381,776	8,057,177
Cemetries and burial fees	210,715	233,779
Cleaning and removals	517,902	430,211
Collection charges	2,888,846	2,811,004
Commission received	103,472	120,506
Developers contributions	3,709,895	7,486,375
Entrance fees	52,331	56,320
Fire service charges	163,315	685,406
Information, statistical and searching fees	53,230	50,591
Legal fees	1,695,857	811,505
Library fees	1,851	2,013
Management fees	614,737	910,502
Parking fees	1,770,214	1,915,623
Photocopy, print and fax charges	46,677	53,146
Private telephone calls recovered	194,524	204,508
Roadworthy certificates	623,898	601,736
SETA claims	592,927	699,260
Sundry income	611,077	808,253
Town planning fees	1,539,008	1,479,729
Valuation and clearance certificates	594,326	484,292
	23,774,203	28,667,825

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
27. General expenses		
Advertising	2,071,501	2,284,434
Assets expensed	775,374	532,749
Auditors remuneration	4,014,544	4,277,272
Bank charges	1,339,629	1,832,562
Commission paid	4,873,840	4,333,368
Conditional receipts expenses - Housing grants	16,325,895	11,011,142
Contribution to/(from) provisions	5,545,571	3,189,935
Delegate expenses	94,298	139,840
Diesel for boilers	226,904	227,246
Electricity	4,712,310	4,172,314
Fuel and oil	10,340,007	10,156,820
Hire	2,197,512	1,258,367
Insurance	2,816,034	2,087,533
Legal fees	3,831,766	5,383,056
Management of informal settlement fees	1,629,209	1,126,044
Occupational health and safety	17,572	69,596
Plot clearing costs	449,584	444,424
Postage and courier	1,302,770	1,444,692
Property valuation charges	1,081,290	2,312,600
Public functions	552,395	556,392
Reference library	779,436	765,114
Removal costs	15,000	34,800
Security services	12,675,322	10,466,741
Skills development levies	2,421,666	2,288,990
Solid waste chipping	2,741,614	2,300,566
Solid waste dumping fees	647,420	2,028,006
Solid waste haulage	6,192,691	5,021,316
Staff welfare	31,180	30,388
Subscriptions and membership fees	3,067,189	2,910,990
Subsistence and transport	1,119,949	1,189,919
Sundry expenses	161,408	361,690
Telephone and fax	2,903,944	2,972,555
Title deed search fees	90,118	93,968
Training	2,306,139	2,142,189
Uniforms and protective clothing	2,759,001	1,980,284
Veterinary services	468,876	351,165
Ward committee meetings	480,800	503,130
Water catchment, research and testing	805,273	753,445
Workmen's compensation assurance	1,541,805	1,301,061
	105,406,836	94,336,703

Membership fees paid over to SALGA during the period amounted to R 2,745,492 (2016: R 2,658,662).

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
28. Employee related costs		
Basic	175,722,993	161,469,012
Bonus	14,036,384	13,078,452
Medical aid - company contributions	10,523,203	9,828,558
UIF	1,695,204	1,566,575
Leave pay provision charge	1,385,253	1,814,988
Group life - company contributions	1,197,649	1,118,859
Other payroll levies	106,924	91,582
Post-employment benefits - Pension - Defined contribution plans	44,495,453	33,559,398
Overtime payments	15,610,379	15,732,067
Long-service awards	1,835,739	2,288,065
Acting allowances	986,791	1,423,575
Car allowance	7,601,722	7,221,679
Housing benefits and allowances	5,064,068	4,607,725
Standby allowance	6,688,778	6,514,348
Scarcity allowance	1,997,860	1,955,219
Cellphone allowance	1,483,460	1,427,475
Sundry allowance	1,233	22,198
	290,433,093	263,719,775
28.1. Remuneration of Municipal Manager		
Annual Remuneration	1,256,438	1,368,000
Contributions to UIF, Medical and Pension Funds	302,529	324,603
Entertainment	12,000	12,000
	1,570,967	1,704,603
Cellphone allowance	23,360	22,872
28.2. Remuneration of Chief Financial Officer		
Annual Remuneration	1,263,970	1,233,741
Car Allowance	48,000	48,000
Contributions to UIF, Medical and Pension Funds	283,432	274,603
Entertainment	6,000	5,971
	1,601,402	1,562,315
Cellphone allowance	20,360	19,872
28.3. Remuneration of Director: Management Services		
Annual Remuneration	974,101	894,851
Car Allowance	72,000	72,000
Contributions to UIF, Medical and Pension Funds	238,441	219,892
Entertainment	6,000	6,000
Housing subsidy	8,904	7,780
	1,299,446	1,200,523
Cellphone allowance	23,360	22,872
Acting allowance	-	15,122
	23,360	37,994

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
28. Employee related costs (continued)		
28.4. Remuneration of Director: Community Services		
Annual Remuneration	1,118,776	1,154,394
Car Allowance	78,000	78,000
Contributions to UIF, Medical and Pension Funds	119,292	51,282
Entertainment	8,082	8,082
Computer allowance	3,912	3,912
	1,328,062	1,295,670
Cellphone allowance	25,266	22,872
28.5. Remuneration of Director: Infrastructure and Planning		
Annual Remuneration	1,247,868	1,217,966
Car Allowance	48,000	48,000
Contributions to UIF, Medical and Pension Funds	299,885	290,530
Entertainment	9,000	8,987
Computer allowance	4,800	4,800
	1,609,553	1,570,283
Cellphone allowance	23,360	22,872
Acting allowance	26,168	4,001
	49,528	26,873
28.6. Remuneration of Director: Local Economic Development		
Annual Remuneration	1,095,232	935,700
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	51,122	48,908
Entertainment	19,856	20,000
	1,286,210	1,124,608
Cellphone allowance	20,360	19,872
Acting allowance	9,217	-
	29,577	19,872
28.7. Remuneration of Director: Protection Services		
Annual Remuneration	1,069,536	914,290
Car Allowance	120,000	120,000
Contributions to UIF, Medical and Pension Funds	49,352	40,750
Entertainment	9,913	9,928
	1,248,801	1,084,968
Cellphone allowance	23,360	22,872
Acting allowance	997	12,391
	24,357	35,263

The senior managements' cellphone allowances are included in the cellphone allowance item in note 28 above.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
28. Employee related costs (continued)		
Employee related costs for municipal staff	290,433,093	263,719,775
Employee related costs for senior management	9,944,441	9,542,970
Total employee related costs	300,377,534	273,262,745
29. Remuneration of councillors		
Executive Major	755,040	758,012
Deputy Executive Mayor	604,040	606,410
Mayoral Committee Members [2017: 4; 2016: 3]	2,343,767	1,705,530
Speaker	604,040	606,414
Councillors [2017: 18; 2016: 19]	4,301,164	4,284,166
Cellphone allowance	657,240	605,542
	9,265,291	8,566,074
30. Debt impairment		
Contributions to debt impairment provision	23,648,858	13,785,212
Debt impairment consist of the following:		
Fines impairment provision	19,404,565	11,209,141
Consumer debtors impairment provision	4,244,293	2,576,071
	23,648,858	13,785,212
31. Investment revenue		
Interest revenue		
Other financial assets	15,225,952	8,295,603
Bank	5,090,529	3,881,829
Interest charged on trade and other receivables	2,671,120	2,734,623
Interest received - other	30,427	31,752
	23,018,028	14,943,807
32. Fair value adjustments		
Investment property (Fair value model)	2,980,500	6,019,500
Other financial assets		
• Other financial assets (Designated as fair value)	3,261,514	1,611,171
	6,242,014	7,630,671
33. Depreciation and amortisation		
Property, plant and equipment	124,339,292	121,999,307
Intangible assets	447,566	214,386
	124,786,858	122,213,693
34. Impairment of assets		
Impairments		
Property, plant and equipment	7,675,653	695,457
Assets were impaired during the year due to damage and redundancy. The recoverable amount the assets were based on is its fair value less costs to sell.		

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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35. Finance costs

Finance leases	3,080	14,118
Current borrowings	45,910,068	44,203,474
Other interest paid	-	1,989,900
	45,913,148	46,207,492

36. Auditors' remuneration

Fees	4,014,544	4,277,272
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37. Repairs and maintenance

Repairs and maintenance consists of portions of various expenditure items.

2017	Property, plant and equipment	Investment property	Heritage assets	Total
Employee related costs	44,307,696	-	-	44,307,696
Materials	11,738,179	-	-	11,738,179
Contracted services	26,985,007	-	-	26,985,007
Other expenditure	37,664,352	-	-	37,664,352
	120,695,234	-	-	120,695,234

2016	Property, plant and equipment	Investment property	Heritage assets	Total
Employee related costs	39,468,728	-	-	39,468,728
Materials	13,401,284	-	-	13,401,284
Contracted services	31,734,700	-	-	31,734,700
Other expenditure	24,772,759	-	-	24,772,759
	109,377,471	-	-	109,377,471

38. Contracted services

Maintenance contractors	69,402,741	70,482,209
Contracted services	60,244,050	41,965,101
	129,646,791	112,447,310

39. Grants and subsidies paid

Other subsidies

Low income house-hold subsidies	54,286,788	48,900,221
Grants to organisations	348,378	348,000
Transfers/donations made to tourism authorities	1,468,215	1,508,360
In-kind donations	32,281	333,181
	56,135,662	51,089,762

40. Bulk purchases

Electricity	217,522,905	194,619,535
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Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
41. Cash generated from operations		
Surplus/(deficit)	37,470,173	53,615,836
Adjustments for:		
Depreciation and amortisation	124,786,858	122,213,693
Gain/(loss) on sale of assets and liabilities	8,132,724	391,983
Fair value adjustments	(6,242,014)	(7,630,671)
Finance costs - Finance leases	3,080	14,118
Impairment deficit	7,675,653	695,457
Debt impairment	23,648,858	13,785,212
Movements in operating lease assets and accruals	51,311	(8,214)
Movements in retirement benefit assets and liabilities	12,584,525	3,554,465
Movements in provisions	7,187,817	4,987,550
Movement in housing development fund	1,074,347	(394,138)
Movement in self insurance fund	1,934,799	1,200,680
Changes in working capital:		
Inventories	(14,288,105)	(18,173,041)
Receivables from exchange transactions	(4,307,197)	3,394,389
Consumer debtors	(5,233,889)	(7,107,171)
Other receivables from non-exchange transactions	(23,931,119)	(16,776,938)
Payables from exchange transactions	9,207,377	6,854,801
VAT	(2,200,618)	629,661
Unspent conditional grants and receipts	5,096,459	(696,513)
Consumer deposits	(6,904,251)	2,200,100
	175,746,788	162,751,259

42. Commitments

Authorised capital expenditure

Already contracted for but not provided for

• Property, plant and equipment	4,181,000	992,315
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Not yet contracted for and authorised by accounting officer

• Property, plant and equipment	93,466,977	87,363,754
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Total capital commitments

Already contracted for but not provided for	4,181,000	992,315
Not yet contracted for and authorised by accounting officer	93,466,977	87,363,754
	97,647,977	88,356,069

This committed expenditure relates to property, plant and equipment and will be financed by retained surpluses, mortgage facilities, existing cash resources, funds internally generated, transfers and subsidies received etc.

Operating leases - as lessor (income)

Minimum lease payments due

- within one year	361,565	487,276
- in second to fifth year inclusive	342,374	626,885
- later than five years	2,847,710	2,924,764
	3,551,649	4,038,925

Certain of the municipality's property is held to generate rental income. Lease agreements are non-cancellable and have terms from 3 to 99 years. There are no contingent rents receivable.

Commitments are disclosed exclusive of VAT.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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43. Contingencies

Contingent liabilities

Kleynhans Family Trust vs Overstrand Municipality

The applicant filed a notice of motion in the Western Cape High Court requesting that the municipality be ordered to ensure that the Fernkloof Estate is fully protected by electrified fencing that is designed to prevent unauthorised access to the estate.

In February 2015 the High Court found in favour of the Municipality by dismissing the claim with cost. The applicant filed an application for leave to appeal on 4 March 2015. The applicants delivered their Notice of Appeal on 4 September 2015. On 30 June 2016, our attorneys received a notice of application for the allocation of a date for the hearing of an appeal. Appellants have applied on 29 July 2016 for the allocation of a date for the appeal hearing which has been set for 1 February 2017. The court found that there was no ordinate delay or prejudice in this matter, and on this basis the application can not be dismissed. The matter will be kept in abeyance until we receive further information on the applicants next step.

The financial exposure is approximately R7,000,000.

Overstrand Municipality vs WSSA

The municipality received a review application from WSSA in the first week of September 2015 for purposes of setting aside an administrative decision to identify Veolia as the preferred bidder. The claim by the applicant is of a technical nature, with specific reference to whether the preferred bidders staffing as per the request for proposal achieved regulatory compliance.

The matter was set down for the 5th and 6th of June 2016. Senior Counsel argued for 2 days and judgment was reserved.

We received confirmation in February 2017 that the Supreme Court of Appeal granted the municipality leave to appeal the application. We further received confirmation on 23 February 2017 that the notice of appeal was filed and served.

The financial exposure is approximately R600,000.

A Jonathan vs Overstrand Municipality

The applicant was dismissed by the municipality. The municipality received a notice from the Labour Court on 21 December 2016 that the Review Application served on the Municipality by the Applicant have been set down on an unopposed basis.

Our attorneys accordingly filed an urgent notice of opposition. Considering the fact that the Applicants relief relate to reinstatement and reimbursement, and the grounds of his review, it was considered prudent to file the required notice of opposition. We can confirm that the condonation application and founding affidavit was signed, commissioned and filed in court and we can confirm that the applicant did not appear in court on 17 February 2017, with the court postponing the matter sine die.

The financial exposure is approximately R300,000.

Bungane Facilities vs Overstrand Municipality

A summons was instituted against the Municipality by Bungane Facilities and Services based on the alleged unlawful cancellation of contract. Our defence will be based on the fact that the municipality did indeed give the plaintiff a reasonable opportunity to rectify the breach, supported by the necessary written and oral evidence.

In the interim we have instructed our attorneys to incorporate into the plea a counter claim which constitute the real cost difference between the claimant, and the appointment of a new contractor for the remainder of the contract.

The financial exposure is approximately R656,744.

Claim for damages to property caused by fire.

On 27 February 2017 a fire broke out at Pringle Bay transfer station. The fire spread to adjacent properties causing damage and on 12 July 2017 a notice in terms of section 3 of the Institution of Legal Proceedings against certain Organs of State Act, 40 of 2002, was issued to the municipality. Damages totalling R121,220 was claimed by two property owners.

The claims have been referred to our insurance broker.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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43. Contingencies (continued)

Karwyderskraal landfill site

A lease agreement was entered into by Overstrand municipality and Overberg district municipality (ODM) for the purpose of erecting a new cell and subsequent operating and managing of the landfill site with effect from 1 October 2014. In March 2017 the municipality received a letter from ODM claiming that we are liable for the cost of rehabilitating the cell. We have since entered into an agreement with the view of settling the dispute.

We obtained a legal opinion highlighting the responsibility of ODM with regards to rehabilitation of the cell.

The financial exposure is approximately R7,600,000.

Contingent assets

New Republic Bank

The municipality has an investment with New Republic Bank. The bank is under receivership since October 1999. Interest only accrued until 31 December 2007. There is no guarantee that the municipality will receive the full value of the investment. After the 2013 financial year-end, a dividend of R0.5268 in the rand on the capital amount still outstanding has been received. Therefore the portion of the impairment was reversed. This brings the total payout to 99.15% of the original investment.

Due to the fact that the majority of the debt still to be collected, by the receivers, involve some form of legal action, it is not possible to determine a date as to when the liquidation process will be completed.

Management impaired this investment from R2,631,821 to Rnil in the 2010/2011 financial year. The exposure is approximately R405,181.

44. Related parties

Relationships

Controlled entities

Refer to note 28.1 to 28.7 and 29

There were no related party transactions that occurred during the period under review.

45. Comparative figures

The information presented below is only the statement of financial position and statement of financial performance items that have been affected by adjustments to comparative figures. The comparative figures have been adjusted for the following reasons:

Accounting errors: relating to prior periods have been identified during the 2016/2017 financial period. These errors include mathematical errors¹, misapplication of accounting policies², oversight or misinterpretation of facts³ and effects of fraud⁴

The correction of errors and change in accounting policy detailed below has the following impact on the global opening balances as at 1 July 2014:

Assets:	Inventories	R (60,000)
	Operating leases	R 2,259
	Other receivables non-exchange	R (6,712,534)
	Investment property	R 2,250,000
	Property, plant and equipment	R (11,199,757)
	VAT receivable	R 26
Liabilities:	Payables from exchange transactions	R 169,736
Reserves:	Accumulated surplus	R (15,889,742)

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016			
45. Comparative figures (continued)					
	Amount previously reported	Accounting errors	Change in classification	Change in accounting policy	Restated amount
Statement of financial position					
Assets					
Current assets					
Inventories ^{1 3}	28,742,328	(54,348)	-	-	28,687,980
Operating leases ^{1 3}	730,747	1,708	-	-	732,455
Other receivables from exchange transactions ¹	19,481,475	117,404	-	-	19,598,879
Other receivables from non-exchange transactions ¹	24,521,668	(4,060,906)	-	-	20,460,762
VAT receivable ¹	5,716,835	9,593	-	-	5,726,428
Consumer debtors ¹	57,827,919	(8,259)	-	-	57,819,660
Cash and cash equivalents ¹	174,780,916	(429)	-	-	174,780,487
Non-current assets					
Investment property ¹	152,550,000	1,342,000	-	-	153,892,000
Property, plant and equipment ¹	3,427,883,631	(10,689,417)	-	-	3,417,194,214
Intangible assets ¹	6,771,675	(59,066)	-	-	6,712,609
Liabilities					
Current liabilities					
Payables from exchange transactions ^{1 3}	(70,759,581)	(568,058)	-	-	(71,327,639)
Net assets					
Reserves					
Accumulated surplus ^{1 2 3}	(3,270,121,360)	13,969,778	-	-	(3,256,151,582)
Statement of financial performance					
Revenue					
Revenue from exchange transactions					
Service charges ^{1 3}	(573,195,347)	76,994	-	-	(573,118,353)
Other income ^{1 3}	(28,288,351)	(379,475)	-	-	(28,667,826)
Rental income ^{1 3}	(9,949,824)	34,764	-	-	(9,915,060)
Revenue from non-exchange transactions					
Property rates ^{1 3}	(164,554,174)	68,484	-	-	(164,485,690)
Penalties - property rates ^{1 3}	(565,115)	85,361	-	-	(479,754)
Fines ^{1 3}	(23,893,259)	2,691,171	-	-	(21,202,088)
Expenditure					
Employee related costs ^{1 3}	273,115,394	147,349	-	-	273,262,743
Lease rentals on operating leases	505,881	160	-	-	506,041
Contracted services ^{1 3}	112,338,080	109,230	-	-	112,447,310
General expenses ^{1 3}	94,120,325	216,378	-	-	94,336,703
Depreciation ^{1 3}	122,815,091	(601,399)	-	-	122,213,692
Debt impairment ³	19,128,011	(5,342,799)	-	-	13,785,212
Gain / (loss) on sale of assets ^{1 3}	323,172	68,812	-	-	391,984
Fair value adjustment ^{1 3}	(8,538,671)	908,000	-	-	(7,630,671)

46. Risk management

Financial risk management

Due to the largely non-trading nature of activities and the way in which they are financed, municipalities are not exposed to the degree of financial risk faced by business entities. Financial instruments play a much more limited role in creating or changing risks that would be typical of listed companies to which the IFRSs' mainly apply. Generally, Financial assets and liabilities are generated by day-to-day operational activities and are not held to manage the risks facing the municipality in undertaking its activities.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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46. Risk management (continued)

The Finance directorate monitors and manages the financial risks relating to the operations through internal policies and procedures. These risks include interest rate risk and liquidity risk. Compliance with policies and procedures are reviewed by the internal auditors on a continuous basis and annually by the external auditors. The municipality does not enter into or trade with financial instruments for speculative purposes.

Internal audit, responsible for initiating a control framework and monitoring and responding to potential risk, reports periodically to the municipality's audit committee, an independent body that monitors the effectiveness of the internal audit function.

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities.

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

The Municipality manages credit risk in its borrowing and investing activities by only dealing with well-established financial institutions of high credit standing, and by spreading its exposure over a range of such institutions in accordance with its approved investment policies. Credit risk relating to consumer debtors is managed in accordance with the Municipality's credit control and debt collection policy. The Municipality's credit exposure is spread over a large number and wide variety of consumers and is not concentrated in any particular sector or geographical area. Adequate provision has been made for anticipated bad and doubtful debts. Additional information relating to the analysis of consumer debtors is given in note 13 to the financial statements.

Financial assets exposed to credit risk at year end were as follows:

Counter parties with external credit rating (Fitch's):

Investments

F 1	170,727,445	101,262,891
F 2	37,981,526	29,740,013

Counter parties without external credit rating:

Receivables from exchange and non-exchange transactions

Group 1	10,442,304	16,106,006
Group 3	4,888,417	5,882,859
Group 4	22,484,498	18,070,776

Consumer debtors

Group 1	18,394,474	18,240,586
Group 2	599,143	818,498
Group 3	1,058,270	1,244,244
Group 4	38,757,370	37,516,333

Long term receivables

Group 4	38,622	53,769
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F1 = Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.

F2 = Good credit quality. A satisfactory capacity for timely payment of financial commitments.

F3 = Fair credit quality. The capacity for timely payment of financial commitments is adequate.

Group 1 = Speculative. Minimal capacity for timely payment of financial commitments, plus vulnerability to near term adverse changes in the financial and economic conditions.

Group 2 = Fair credit quality. The capacity for timely payment of financial commitments is adequate.

Group 3 = Good credit quality. A satisfactory capacity for timely payment of financial commitments.

Group 4 = Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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46. Risk management (continued)

Market risk

Interest rate risk

The municipality's interest rate risk arises from long-term borrowings. Borrowings issued at variable rates expose the municipality to cash flow interest rate risk. Borrowings issued at fixed rates expose the municipality to fair value interest rate risk. Municipality's policy is to maintain approximately 60% of its borrowings in fixed rate instruments. During 2017 and 2016, the municipality's borrowings at variable rate were denominated in the Rand.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well established financial institutions of high credit standing. No investment with a tenure exceeding twelve months shall be made without consultation with the councillor responsible for financial matters.

Consumer debtors comprise of a large number of ratepayers, dispersed across different industries and geographical areas. Ongoing credit evaluations are performed on the financial condition of these debtors. Consumer debtors are presented net of a provision for impairment. In the case of debtors whose accounts become in arrears, it is endeavoured to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort, "handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.

Interest rate risk for trade and other payables is managed by ensuring that all payments are made within 30 days of receipt of statement, as prescribed by the MFMA.

Interest rate sensitivity analysis:

Financial assets:

If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 184,215 (2016: R 195,890) with the opposite effect if the interest rate had been 100 basis points lower.

Financial liabilities:

If the average interest rate at a given date had been 100 basis points higher, with all other variables held constant, the fair value impact on the Statement of Financial Performance would have been R 34,179 (2016: R 43,122) with the opposite effect if the interest rate had been 100 basis points lower.

Cash flow interest rate risk

Financial instrument	Current interest rate	Due in less than a year	Due in one to two years	Due in two to three years	Due in three to four years	Due after five years
Trade and other receivables - normal credit terms	14.50 %	44,698,753	14,110,504	-	-	58,809,257
Cash in current banking institutions	6.60 %	259,800,383	-	-	14,050	259,814,433
Fixed interest rate instruments	10.50 %	74,122,994	73,686,257	215,689,589	378,603,825	742,102,665
Variable interest rate instruments	10.26 %	1,111,592	1,021,041	1,067,742	-	3,200,375

47. Unauthorised expenditure

Overspending of the total amount per vote appropriated in the municipality's approved budget

Directorate: Protection services	5,833,790	-
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Unauthorised expenditure awaiting authorisation.

Directorate: Protection services' budget was overspent due to the write-off of uncollectable traffic fines.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
48. Fruitless and wasteful expenditure		
Opening balance	210,303	181,257
Plot clearing charges not collected	30,522	2,672
Training costs	-	27,000
Injury on duty medical costs incurred	-	26,374
Recovered / written-off by council	(214,451)	(27,000)
	26,374	210,303

49. Irregular expenditure

Opening balance	193,292	1,234,207
Certified as irrecoverable and written-off / recovered / condoned	(1,412)	(1,040,915)
	191,880	193,292

Expenditure was incurred in contravention with the municipality's supply chain management policy. Irregular expenditure was approved in accordance with the supply chain management policy.

50. Actual operating expenditure versus budgeted operating expenditure

Refer to Appendix E(1) for the comparison of actual operating expenditure versus budgeted expenditure.

51. Actual capital expenditure versus budgeted capital expenditure

Refer to Appendix E(2) for the comparison of actual capital expenditure versus budgeted expenditure.

52. Deviation from supply chain management regulations

Paragraph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the council and includes a note to the unaudited annual financial statements.

Refer to pages 61 to 67 for the supply chain management deviations.

53. Multi-employer retirement benefit information

Overstrand Municipality makes provision for post-retirement benefits to eligible councillors and employees, who belong to different pension schemes.

One councillor belongs to the Pension Fund for Municipal Councillors.

Employees belong to a variety of approved Pension and Provident Funds as described below.

These funds are governed by the Pension Funds Act and include both defined benefit and defined contribution schemes.

All of these afore-mentioned funds are multi-employer plans and are subject to either a tri-annual, bi-annual or annual actuarial valuation, details which are provided below.

The only obligation of the municipality with respect to the retirement benefit plans is to make the specified contributions. Where councillors / employees leave the plans prior to full vesting of the contributions, the contributions payable by the municipality are reduced by the amount of forfeited contributions.

The total expense recognised in the Statement of Financial Performance of R33.6 million (2014: R40.0 million) represents contributions payable to these plans by the municipality at rates specified in the rules of the plans. These contributions have been expensed.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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53. Multi-employer retirement benefit information (continued)

DEFINED BENEFIT SCHEMES

LA Retirement Fund:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2015. The scheme both operates a Defined benefit and Defined contribution scheme.

Defined Benefit Scheme:

The contribution rate payable under the defined benefit section is 27%, 9% by the members and 18% (up to 31 January 2012) and 23.06% (from 1 February 2012) by their councils. The actuarial valuation report at 30 June 2015 disclosed an actuarial valuation amounting to R2.136 billion (2014 : R3.632 billion), with a net accumulated surplus of R21.948 million (2014 : R23.343 million (deficit)), with a funding level of 102.4% (2014 : 104.4%).

Defined Contribution Scheme:

The actuarial valuation report at 30 June 2015 indicated that the defined contribution scheme of the fund is in a sound financial position, with a assets amounting to R1932.7 million (2014 : R566.7 million), net investment reserve of R0 million (2014 : R0 million) and a funding level of 100.0% (2014 : 100%).

South African Local Authorities Pension Fund (SALA):

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 1 July 2015.

The statutory valuation performed as at 1 July 2015 revealed that the assets of the fund amounted to R13.231 billion (2014 : R12.658 billion), with funding levels of 100% (2014 : 100%). The contribution rate paid by members was 9% and by Council 18% and is sufficient to fund the benefits accruing from the fund in the future. The next statutory valuation of the Fund is due on 1 July 2018.

DEFINED CONTRIBUTION SCHEMES

Consolidated Retirement Fund for Local Government:

The scheme is subject to an annual actuarial valuation. The last statutory valuation was performed as at 30 June 2016.

The statutory valuation performed as at 30 June 2016 revealed that the assets of the fund amounted to R20.075 billion (2015 : R18.322 billion), with funding levels of 100.5% and 118.0% (2015 : 100.0% and 112.1%) for the Share Account and the Pensions Account respectively. The contribution rate paid by the members (8%) and the municipalities (19%) is sufficient to fund the benefits accruing from the fund in the future.

Municipal Councillors Pension Fund:

The scheme is subject to an actuarial valuation every three years. The last statutory valuation was performed as at 30 June 2015.

The statutory valuation performed as at 30 June 2015 revealed that the assets of the fund amounted to R2.552 billion (2014 : R2.229 billion) with funding levels of 101.08% (2014 : 98.83%). The contribution rate paid by the members (13.75%) and the municipalities (15.00%) is sufficient to fund the benefits accruing from the fund in the future.

South African Municipal Workers Union National Provident Fund:

The last statutory valuation was performed as at 30 June 2014.

The statutory valuation performed as at 30 June 2014 revealed that the assets of the fund amounted to R6.574 billion (2011 : R4.022 billion) with funding levels of 111.7% (2011 : 111.1%). The contribution rate paid by the members not less than 7.50% and Council not less than 18.00% is sufficient to fund the benefits accruing from the fund in the future.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
54. Distribution losses		
Water		
Technical losses		
Rand value	144,069	149,143
No. of units (kl)	164,841	63,210
% loss	2.18 %	0.88 %
Non-technical losses		
Rand value	2,210,719	5,299,387
No. of units (kl)	1,444,192	1,427,752
% loss	19.11 %	19.97 %
Electricity		
Technical losses		
Rand value	8,441,326	7,475,129
No. of units (kWh)	12,287,581	11,865,283
% loss	5.00 %	5.00 %
Non-technical losses		
Rand value	4,002,006	2,003,861
No. of units (kWh)	5,825,503	3,180,732
% loss	2.37 %	1.34 %

Non-technical water losses to the amount of R 2,210,719 (19.11%) were incurred as a result of unmetered connections, aging pipeline infrastructure, burst pipes, old reticulation networks and other leakages. Alien vegetation infestation in watercourses and catchment areas are also a contributing factor as well as technical water losses to the amount of R 144,069 (2.18%).

Electricity losses to the amount of R 8,441,326 (5.00%) were incurred as a result of technical losses caused by the nature of electricity and the manner of its distribution, via the network, status/condition and age of the network, weather conditions and load on the system as well as non-technical losses, e.g. theft and vandalism, to the amount of R 4,002,006 (2.37%).

55. Awards to close family members of persons in the service of the state

Refer to pages 68 to 73 for detail relating to awards made to close family members of persons in the service of the state during the 2016/2017 financial year.

Refer to the 2015/2016 Annual report for comparative detail.

56. Budget differences

Material differences between budget and actual amounts

Changes from the approved budget to the final budget

The changes between the approved and final budget are a consequence of changes in the overall budget parameters.

Explanations for variances over 10% between budget and actual figures.

Statement of Comparison of Budget and Actual Amounts and Appendix E(1)

Statement of financial performance and Appendix E(1):

Revenue:

Penalties imposed on property rates - (50.9%) - Fewer property owners defaulted on payment deadlines than budgeted for.

Public contributions - 545.1% - Non cash contributions for land and infrastructure that vested to the municipality.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

Notes to the Unaudited Annual Financial Statements

Figures in Rand	2017	2016
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56. Budget differences (continued)

Fines - 15.9% - Additional information acquired during the year resulted in a change in estimate.

Other income - 33.6% - Revenue received in excess of budgeted amount. This can be due to various factors, eg. increase in volume of building plans submitted for approval and collection charges.

Interest received - 43.5% (in total) – Interest received on investments in excess of budgeted amount.

Other revenue and costs:

Gain/Loss on disposal of assets - (514.0%) - Budgeting subject to impracticalities for the determination of the outcome in advance. Largest portion is due to the net loss on derecognition of financial assets (portion of net fines debtor was written off)

Fair value - (183.1%) - Budgeting subject to impracticalities for the determination of the outcome in advance.

Expenditure:

General Expenses - (14.0%) - Expenditure less than that of budgeted amount. This can be due to various factors, eg. savings made or certain projects that did not realize.

Lease rentals on operating leases - (70.3%) - Lease rentals less than that of budgeted amount. This can be due to various factors, eg. savings made or certain projects that did not realize.

Statement of financial position:

Receivables from exchange, receivables from non-exchange, operating leases and VAT - (4.9%) (in total, but individual above 10%) - The budget does not provide for detail splitting of the various types of receivables therefore it is shown as one line item in the budget but separate line items in the financial statements. All these items need to be seen as a whole to determine the actual variance. The actual variance is therefore below 10%.

Inventory - 222.9% - Certain low cost housing projects was not completed and or transferred to beneficiaries.

Consumer debtors - (12.1%) - Consumer accounts due were less than anticipated. This could be as a result of saving in water and electricity usage.

Cash and cash equivalents - 35.4% - Variance on cash and cash equivalent is due to savings on expenditure.

Heritage assets and Property, plant and equipment - (0.3%) (in total but heritage assets by itself is 100%) - The budget does not provide a separate item for heritage assets and therefore it is included with property, plant and equipment. These items need to be seen as a whole to determine the actual variance. The actual variance is therefore below 10%.

Unspent conditional grants - 100% - Budgeting subject to impracticalities for the determination of the outcome in advance.

Provisions and employee benefit obligation - (2.1%) (in total but employee benefit by itself is 100% and provisions by itself is (52.3%)) - The budget does not provide a separate item for employee benefit obligation and therefore it is included with provisions. These items need to be seen as a whole to determine the actual variance. The same principle applies with regards to the long term portions, which are, in total below 10%. The variance in the current provisions is due to the rehabilitation of tipsites where the lifespan of the open cell increased due to extra capacity and a new cell that became operational.

Cash flow statement:

Interest received - 26.2%— Interest received on investments in excess of budgeted amount.

Movement in housing development fund and self insurance fund— 100% - The budget does not provide a separate item for the movement in the housing development fund and the self insurance fund and therefore it is included with other receipts. These items need to be seen as a whole to determine the actual variance which will then be below 10%.

Suppliers - 10.2% - Bulk purchase of electricity in excess of budgeted amount due to increased demand.

Overstrand Municipality

Unaudited Annual Financial Statements for the year ended 30 June 2017

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Figures in Rand	2017	2016
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56. Budget differences (continued)

Purchase of property, plant and equipment and intangible assets— 6.5% (in total) - The budget does not provide a separate item for the purchase of intangible assets and therefore it is included with the purchase of property, plant and equipment. These items need to be seen as a whole to determine the actual variance. The variance was due to capital expenditure not realising as planned and rolled over to the next year.

Proceeds on sale of assets (PPE, Investment property, heritage assets etc) - (50.6%) - The budget does not provide a separate item for the proceeds of other types of assets and therefore it is included with the proceeds of property, plant and equipment, if any. These items need to be seen as a whole to determine the actual variance. Budgeting subject to impracticalities for the determination of the outcome in advance.

Movement in financial assets - 35.0% - Growth in the financial assets did not realise as expected due to various economic factors.

57. Public-private partnership

Gansbaai Landfill Site

The municipality entered into a public-private partnership during the 2010/11 financial year. The service consists of the chipping of garden waste to reduce the transportable volume and the hauling by road of all waste from the Public Drop-offs at Stanford and Pearly Beach to the Gansbaai Landfill as well as the operation of these two Public Drop-offs and the Gansbaai Landfill. The agreement is for a period of eight years terminating in the 2018/19 financial year.

The following facilities are made available to the Contractor:

Gansbaai Landfill Site:

Weighbridge, Office, ablution facilities, kitchen, Material Recovery Facility, Public Drop-off and limited container storage,

Stanford Drop-off:

Access Control Building, ablution facilities and limited container storage

Pearly Beach Drop-off:

Access Control Building, ablution facilities and limited container storage.

Equipment and materials made available to the Service Provider by the Employer, or purchased by the Service Provider with funds provided by the Employer for the performance of the Services shall be the property of the Employer and shall be marked accordingly.

The contract may be terminated by either party due to non-performance.

SUPPLY CHAIN MANAGEMENT REPORT IN TERMS OF CLAUSE 6(2) OF THE SCM POLICY									
DEVIATIONS APPROVED IN TERMS OF CLAUSE 36(1)(a) OF THE SCM POLICY - OVERSTRAND MUNICIPALITY - 01 JULY 2016 TO 30 JUNE 2017									
#	Request	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line discription
1	67026	AYANDA MBANGA COMMUNICATIONS (	20160705	Clause 36(1)(a)(v)(d)	R 7,698.26		R 1,077.75	R 8,776.01	PLASING VAN ADV. IN DIE HERMANUS TIMES VAN DO. 07/07/2016 AFR & ENG. CAM127950 INTERNE OUDITEUR
2	67040	CHURCH STREET LODGE GUEST HOU	20160705	Clause 36(1)(a)(v)(e)	R 8,140.36		R 1,139.64	R 9,280.00	B&B (J. APLOX, K. JEPHTA, Z. MAYEKISO, N. VAN DYK) CHURCH STREET LODGE, WORCESTER, 11 - 14 JULY 16
3	67057	AYANDA MBANGA COMMUNICATIONS (	20160705	Clause 36(1)(a)(v)(d)	R 15,575.17		R 2,180.52	R 17,755.69	PLASING VAN ADV. IN DIE BURGER VAN SAT 09/07/2016. AFR. CAM127951 INTERNE OUDITEUR
4	67059	BURGER A DIVISION OF MEDIA 24	20160705	Clause 36(1)(a)(v)(d)	R 3,642.85		R 509.99	R 4,152.84	ADVERT SC 1715 2016 -ICT CABLING
5	67114	INDEPENDENT NEWSPAPERS (PTY) L	20160706	Clause 36(1)(a)(v)(d)	R 2,808.49		R 393.18	R 3,201.67	ADVERTS SC 1715/2016
6	67145	WORK DYNAMICS (PTY) LTD	20160707	Clause 36(1)(a)(v)	R 7,500.00		R 1,050.00	R 8,550.00	BRIEF TO MAYOR & FINANCE PORTFOLIO COUNCILLOR: S56 MANAGERS MARKET RELATED SALARIES
7	67173	RJ COURIERS	20160707	Clause 36(1)(a)(v)(h)	R 7,017.55		R 982.45	R 8,000.00	DELIVERY OF FACE VALUE FORMS FROM DEPT TRANSPORT, CAPE TOWN TO MOTOR REGISTRATION OFFICE, GANSBAAI
8	67182	SHERIFF BELLVILLE NORTH - T WI	20160707	Clause 36(1)(a)(v)(i)	R 13,157.90		R 1,842.10	R 15,000.00	JAARORDER - SHERIFF BELLVILLE NOORD
9	67184	SHERIFF BELLVILLE SOUTH - D CU	20160707	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF BELLVILLE SUID
10	67185	SHERIFF BREDASDORP - LD GERTZE	20160707	Clause 36(1)(a)(v)(i)	R 5,000.00		R 0.00	R 5,000.00	JAARORDER - SHERIFF BREDASDORP
11	67186	SHERIFF CALEDON - SMM VAN WYK	20160707	Clause 36(1)(a)(v)(i)	R 20,000.00		R 0.00	R 20,000.00	JAARORDER - SHERIFF CALEDON
12	67187	SHERIFF GOODWOOD 1 - 4156 U J	20160707	Clause 36(1)(a)(v)(i)	R 3,508.78		R 491.22	R 4,000.00	JAARORDER - SHERIFF GOODWOOD AREA 1
13	67188	SHERIFF GOODWOOD AREA 2 - 3466	20160707	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF GOODWOOD AREA 2
14	67189	SHERIFF HERMANUS - JE BOLTNEY	20160707	Clause 36(1)(a)(v)(i)	R 60,000.00		R 0.00	R 60,000.00	JAARORDER - SHERIFF HERMANUS
15	67190	SHERIFF JOHANNESBURG NORTH - O	20160707	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF JOHANNESBURG NOORD
16	67191	SHERIFF JOHANNESBURG SOUTH - O	20160707	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF JOHANNESBURG SUID
17	67192	DH GREYLING - K020	20160707	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF JOHANNESBURG OOS
18	67193	SHERIFF OF HIGH/LOWER COURT -	20160707	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF KAAPSTAD NOORD
19	67194	SHERIFF CAPE TOWN EAST - XOLIL	20160707	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF KAAPSTAD OOS
20	67195	SHERIFF CAPE TOWN WEST - NN NT	20160707	Clause 36(1)(a)(v)(i)	R 6,140.36		R 859.64	R 7,000.00	JAARORDER - KAAPSTAD WES
21	67197	SHERIFF KIMBERLEY (JACOBSDAL &	20160707	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF KIMBERLEY
22	67200	SHERIFF KUILSRIVER - SM ISMAIL	20160707	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF KUILSRIVER NOORD
23	67201	SHERIFF KUILSRIVER SOUTH - CAR	20160707	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF KUILSRIVER SUID
24	67202	SHERIFF MALMESBURY - BASSON MS	20160707	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF MALMESBURY
25	67204	SHERIFF MITCHELL'S PLAIN - HC	20160707	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF MITCHELL'S PLAIN SUID
26	67206	ACTING SHERIFF PAARL - CLC SEC	20160707	Clause 36(1)(a)(v)(i)	R 7,000.00		R 0.00	R 7,000.00	JAARORDER - SHERIFF PAARL
27	67208	BALU PRETORIA NOORD OOS - A J	20160707	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF PRETORIA NOORD OOS
28	67209	NEL CF - 5099	20160707	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF PRETORIA OOS
29	67210	SHERIFF PRETORIA SOUTH EAST -	20160707	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF PRETORIA SUID OOS
30	67211	CJ vd L FOURIE - 1028	20160707	Clause 36(1)(a)(v)(i)	R 2,631.58		R 368.42	R 3,000.00	JAARORDER - SHERIFF SIMONSTAD
31	67213	SHERIFF STELLENBOSCH - RP LEWI	20160707	Clause 36(1)(a)(v)(i)	R 11,000.00		R 0.00	R 11,000.00	JAARORDER - SHERIFF STELLENBOSCH
32	67214	SHERIFF STRAND - D BURGER	20160707	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	JAARORDER - SHERIFF STRAND
33	67217	SHERIFF WELLINGTON - SL KOOPMA	20160707	Clause 36(1)(a)(v)(i)	R 4,000.00		R 0.00	R 4,000.00	JAARORDER - SHERIFF WELLINGTON
34	67218	SHERIFF WYNBERG NORTH - 708	20160707	Clause 36(1)(a)(v)(i)	R 1,640.36		R 859.64	R 7,000.00	JAARORDER - SHERIFF WYNBERG NOORD
35	67220	SHERIFF WYNBERG EAST - P JOHAN	20160707	Clause 36(1)(a)(v)(i)	R 10,000.00		R 0.00	R 10,000.00	JAARORDER - SHERIFF WYNBERG OOS
36	67221	SHERIFF WYNBERG SOUTH - 3851	20160707	Clause 36(1)(a)(v)(i)	R 8,771.93		R 1,228.07	R 10,000.00	JAARORDER - SHERIFF WYNBERG SUID
37	67267	FAIRBRIDGES WERTHEIM BECKER (O	20160708	Clause 36(1)(a)(v)(c)	R 6,430.55		R 854.77	R 7,285.32	OVES/0003 - ERF 9024 HERMANUS, CANCELLATION AND REVIVAL OF DEED.
38	67272	OVERSTRAND HERALD	20160711	Clause 36(1)(a)(v)(d)	R 2,200.00		R 0.00	R 2,200.00	ERF 5967, KLEINMOND: PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS, REZONING & DEPARTURE
39	67300	RJ COURIERS	20160711	Clause 36(1)(a)(v)(h)	R 8,771.93		R 1,228.07	R 10,000.00	ORDER VIR VERVOER VAN ITEMS VAN HERMANUS NA KAAPSTAD EN VANAF KAAPSTAD NA HERMANUS
40	67352	THE CONFERENCE COMPANY	20160712	Clause 36(1)(a)(v)(a)	R 9,210.54		R 1,289.46	R 10,500.00	WATER LEAKAGE SUMMIT FOR STEPHEN MULLER
41	67384	BURGER A DIVISION OF MEDIA 24	20160713	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	SC1323(III/A)/2013-SECTION 116(3) PUBLIC NOTICE
42	67392	GENTECMIC T/A HANINGAN	20160713	Clause 36(1)(a)(v)(a)	R 28,440.00		R 0.00	R 28,440.00	GENERATOR CONTROLLER
43	67533	INSTITUTE OF ENVIRONMENT AND R	20160719	Clause 36(1)(a)(v)(a)	R 3,000.00		R 420.00	R 3,420.00	ATTENDANCE AT THE TERM CONGRESS 2016
44	67540	BURGER A DIVISION OF MEDIA 24	20160719	Clause 36(1)(a)(v)(d)	R 3,642.85		R 509.99	R 4,152.84	ADVERT SC 1716/2016
45	67545	INDEPENDENT NEWSPAPERS (PTY) L	20160719	Clause 36(1)(a)(v)(d)	R 3,276.57		R 458.71	R 3,735.28	ADVERT SC 1716.2016
46	67849	BURGER A DIVISION OF MEDIA 24	20160726	Clause 36(1)(a)(v)(d)	R 5,808.97		R 813.25	R 6,622.22	NOTICE NUMBER 96/2016 DRAFT PROCESS PLAN
47	67889	BURGER A DIVISION OF MEDIA 24	20160726	Clause 36(1)(a)(v)(d)	R 7,285.69		R 1,019.99	R 8,305.68	ADVERT SC 1719+1721/2016
48	67890	BURGER A DIVISION OF MEDIA 24	20160726	Clause 36(1)(a)(v)(d)	R 8,490.00		R 1,188.60	R 9,678.60	ADVERT SC 1719+1721/2016
49	67922	INDEPENDENT NEWSPAPERS (PTY) L	20160727	Clause 36(1)(a)(v)(d)	R 5,382.93		R 753.60	R 6,136.53	ADVERT SC 1719+1721/2016
50	68054	INSTITUTE OF ENVIRONMENT AND R	20160729	Clause 36(1)(a)(v)(g)	R 6,000.00		R 840.00	R 6,840.00	LIJZ DE VILLIERS AND PENELOPE APLOX WILL ATTEND THE IERM CONVENTION IN CAPE TOWN ON 26-28 SEPTEMBER
51	68000	VAN HUYSTEEN & GENOTE	20160728	Clause 36(1)(a)(v)(c)	R 2,048.90		R 0.00	R 2,048.90	VAN HUYSTEEN & GENOTE
52	68288	FAIRBRIDGES WERTHEIM BECKER AT	20160808	Clause 36(1)(a)(v)(c)	R 17,219.50		R 2,410.73	R 19,630.23	OV4/0099 WHALE COAST MALL
53	68290	FAIRBRIDGES WERTHEIM BECKER AT	20160808	Clause 36(1)(a)(v)(c)	R 1,204.84		R 168.67	R 1,373.51	OV4/100 KARWYDERSKRAAL CONTRACTUAL DISPUTE
54	68323	FAIRBRIDGES WERTHEIM BECKER ATT	20160810	Clause 36(1)(a)(v)(c)	R 5,270.00		R 737.80	R 6,007.80	OV4/0091 HERMANUS BEACH CLUD HOMEOWNERS ASSOCIATION
55	68327	FAIRBRIDGES WERTHEIM BECKER AT	20160810	Clause 36(1)(a)(v)(c)	R 95,295.67		R 13,341.39	R 108,637.06	OV4/0092 MARKET SQUARE EVICTION
56	68329	FAIRBRIDGES WERTHEIM BECKER ATT	20160810	Clause 36(1)(a)(v)(c)	R 375.00		R 52.50	R 427.50	OV4/0094 ERF 11456
57	68330	FAIRBRIDGES WERTHEIM BECKER AT	20160810	Clause 36(1)(a)(v)(c)	R 18,118.00		R 2,536.52	R 20,654.52	OV4/0097 MOUNT PLEASANT STAGE 2 HOUSING PROJECT
58	68331	FAIRBRIDGES WERTHEIM BECKER AT	20160810	Clause 36(1)(a)(v)(c)	R 12,060.17		R 1,688.42	R 13,748.59	OV4/0077 BERGHOF
59	68332	FAIRBRIDGES WERTHEIM BECKER AT	20160810	Clause 36(1)(a)(v)(c)	R 460.00		R 64.40	R 524.40	OV4/0079 ERF 9024 ZWELIHLI
60	68334	FAIRBRIDGES WERTHEIM BECKER AT	20160810	Clause 36(1)(a)(v)(c)	R 30,575.27		R 4,280.53	R 34,855.80	OV4/0086 WHALECOVE MEMO
61	68335	FAIRBRIDGES WERTHEIM BECKER AT	20160810	Clause 36(1)(a)(v)(c)	R 758.00		R 106.12	R 864.12	OV4/0096 DISCIPLINARY HEARING
62	68336	FAIRBRIDGES WERTHEIM BECKER AT	20160810	Clause 36(1)(a)(v)(c)	R 47,944.30		R 6,712.20	R 54,656.50	OV4/0031 PARADISE PARK
63	68921	VORSTER & STEYN INC	20160825	Clause 36(1)(a)(v)(c)	R 27,502.31		R 3,877.98	R 30,380.29	LEGAL FEES
64	68147	CHURCH STREET LODGE GUEST HOU	20160802	Clause 36(1)(a)(v)(e)	R 10,175.44		R 1,424.56	R 11,600.00	B&B ACCOMMODATION - MFMP OPLEIDING 15.8 - 19.8.2016, WORCESTER
65	68566	POUBERG (PTY) LTD	20160817	Clause 36(1)(a)(v)(e)	R 1,300.00		R 0.00	R 1,300.00	VERBLY VIR SDF FORUM 25 & 26 AUGUSTUS 2016 IN GEORGE VIR K VAN DER MERWE
66	68780	LOERIE GUEST LODGE	20160822	Clause 36(1)(a)(v)(e)	R 1,263.16		R 176.84	R 1,440.00	ACCOMMODATION
67	69053	CAPE TOWN LODGE	20160829	Clause 36(1)(a)(v)(e)	R 5,482.46		R 767.54	R 6,250.00	ACCOMMODATION: 5 X NIGHTS: 4 - 9 SEPT2016 FOR ZAZA HLAZO
68	66923	HIGHBURY SAFIKA MEDIA	20160704	Clause 36(1)(a)(v)(d)	R 5,000.00		R 700.00	R 5,700.00	CAPE WHALE COAST ADVERTISEMENT.
69	68079	BURGER A DIVISION OF MEDIA 24	20160801	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	ADVERT SC1720/2016 HERMANUS TIMES
70	68093	BURGER A DIVISION OF MEDIA 24	20160801	Clause 36(1)(a)(v)(d)	R 7,285.69		R 1,019.99	R 8,305.68	ADVERTS SC 1714+1720/2016 DIE BURGER
71	68094	INDEPENDENT NEWSPAPERS (PTY) L	20160801	Clause 36(1)(a)(v)(d)	R 5,851.00		R 819.14	R 6,670.14	ADVERTS SC 1714+1720/2016 CAPE TIMES
72	68110	OVERSTRAND HERALD	20160802	Clause 36(1)(a)(v)(d)	R 1,600.00		R 0.00	R 1,600.00	ADVERT: BAMBANANI CRECHE
73	68117	OVERSTRAND HERALD	20160802	Clause 36(1)(a)(v)(d)	R 1,600.00		R 0.00	R 1,600.00	VOTE AGAIN: NEW WARD COMMITTEE ADVERTISEMENT
74	68119	GANSBAAI COURANT BK	20160802	Clause 36(1)(a)(v)(d)	R 1,140.36		R 159.64	R 1,300.00	ADVERTISMENT: VOTE AGAIN: NEW WARD COMMITTEES
75	68120	BURGER A DIVISION OF MEDIA 24	20160802	Clause 36(1)(a)(v)(d)	R 2,982.46		R 417.54	R 3,400.00	ADVERTISMENT: VOTE AGAIN: NEW WARD COMMITTEES
76	68142	AYANDA MBANGA COMMUNICATIONS (	20160802	Clause 36(1)(a)(v)(d)	R 17,780.70		R 2,489.28	R 20,269.98	PLASING VAN GROEP ADVERTENSIE IN DIE HERMANUS TIMES VAN DO 04/08/2016 ENG & AFR
77	68149	THEMBEKA PROPERTIES (PTY) LTD	20160802	Clause 36(1)(a)(v)(d)	R 3,100.00		R 0.00	R 3,100.00	ADVERT: GLENDUIN MEADOWS HSB 1291
78	68185	AYANDA MBANGA COMMUNICATIONS (	20160804	Clause 36(1)(a)(v)(d)	R 18,912.72		R 2,647.77	R 21,560.49	PLASING VAN ADVERTENSIE IN DIE BURGER VAN SA 06/08/2016 - AFR. CAM128242 SENIOR REKENMEESTER
79	68256	THEMBEKA PROPERTIES (PTY) LTD	20160808	Clause 36(1)(a)(v)(d)	R 3,400.00		R 0.00	R 3,400.00	ADVERT FOR EMERGING CONTRACTOR DEV. PROGRAM ADVERTISEMENT 34 X 4 COLUMNS
80	68257	GANSBAAI COURANT BK	20160808	Clause 36(1)(a)(v)(d)	R 548.25		R 76.75	R 625.00	ADVERT FOR EMERGING CONTRACTOR DEV PROGRAM - NOTICE 102 HALF PAGE
81	68259	BURGER A DIVISION OF MEDIA 24	20160808	Clause 36(1)(a)(v)(d)	R 2,234.22		R 312.78	R 2,547.00	ADVERT FOR EMERGING CONTRACTOR DEV PROGRAM TO BE PUBLISHED IN PAPER 9 AUG 2016
82	68260	OVERSTRAND HERALD	20160808	Clause 36(1)(a)(v)(d)	R 900.00		R 0.00	R 900.00	ADVERT FOR EMERGING CONTRACTOR DEV. PROGRAM AD TO BE PLACED FOR WEEK OF 9 AUGUST 2016
83	68490	GANSBAAI COURANT BK	20160816	Clause 36(1)(a)(v)(d)	R 766.67		R 107.33	R 874.00	PLASING VAN MK104/2016 OP 18/09 IN AFR, ENGELS EN XHOSA: PLAAS 942 LOMOND: VERGUNNING
84	68491	GANSBAAI COURANT BK	20160816	Clause 36(1)(a)(v)(d)	R 847.37		R 118.63	R 966.00	PLASING VAN MK103/2016 OP 18/09 IN AFR, ENGELS EN XHOSA: GED 143/213 BBOS: VERGUNNING
85	68607	BURGER A DIVISION OF MEDIA 24	20160818	Clause 36(1)(a)(v)(d)	R 3,798.16		R 531.74	R 4,329.90	PLAAS NOTICE NR 105/2016 ERWE 3160&3161 HVK 1 X IN UITGAWE VAN TIMES AFR ENG XHOSA
86	68626	BURGER A DIVISION OF MEDIA 24	20160818	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	PLAAS NOTICE NR 106/2016 ERF 10558 HEC 1 X IN UITGAWE VAN TIMES AFR ENG XHOSA
87	68627	BURGER A DIVISION OF MEDIA 24	20160818	Clause 36(1)(a)(v)(d)	R 8,713.43		R 1,219.87	R 9,933.30	PLAAS NOTICE NR 107/2016 ERWE 8823 & 8946 HZW 1 X IN UITGAWE VAN TIMES AFR ENG XHOSA
88	68661	AYANDA MBANGA COMMUNICATIONS (	20160819	Clause 36(1)(a)(v)(d)	R 8,890.34		R 1,244.64	R 10,134.98	PLASING VAN GROEP ADV IN DIE HERMANUS TIMES VAN DO 25/08/2016 ENG & AFR

#	Request	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
98	69063	BURGER A DIVISION OF MEDIA 24	20160829	Clause 36(1)(a)(v)(d)	R 8,490.00		R 1,188.60	R 9,678.60	ADVERTS SC 1722/SIRKUSGROND +1724/NEW VEHICLES
99	69064	BURGER A DIVISION OF MEDIA 24	20160829	Clause 36(1)(a)(v)(d)	R 7,285.69		R 1,019.99	R 8,305.68	ADVERTS SC 1722/SIRKUSG+1724/NEW VEHICLES BURGER
100	69066	INDEPENDENT NEWSPAPERS (PTY) L	20160829	Clause 36(1)(a)(v)(d)	R 5,616.97		R 786.37	R 6,403.34	ADVERTS SC 1722/SIRKUSG+1724/NEW VEHICLES CAPE TIMES
101	69086	BURGER A DIVISION OF MEDIA 24	20160830	Clause 36(1)(a)(v)(d)	R 2,978.95		R 417.05	R 3,396.00	PLAAS NOTICE NR 93/2016 ERF 728 HNC 1X IN UITGAWE VAN TIMES AFR ENG
102	67949	DRAGER SOUTH AFRICA (PTY) LTD	20160727	Clause 36(1)(a)(ii)	R 3,245.00		R 454.30	R 3,699.30	XHOSA
103	68485	TRUVELO MANUFACTURERS (PTY) LT	20160815	Clause 36(1)(a)(ii)	R 5,250.18		R 735.03	R 5,985.21	KALIBRASIE VAN ALKOHOL TOETS APPARATE - DRAGER
104	68570	CT LAB (PTY) LTD	20160817	Clause 36(1)(a)(ii)	R 5,398.01		R 755.72	R 6,153.73	CALIBRATION MPC (1237) SPEED CAMERA
105	68688	POWERTECH SYSTEM INTEGRATORS (	20160819	Clause 36(1)(a)(ii)	R 61,562.50		R 8,618.75	R 70,181.25	REPAIR OF POWER QUALITY INSTRUMENT(IMPEDO 1371)
106	68948	HUMAN WILDLIFE SOLUTIONS CC	20160825	Clause 36(1)(a)(ii)		R 43,695.00	R 6,117.30	R 49,812.30	ZIGBEE INT DEV MNGR WITH GPRS
107	68586	PI TECHNOLOGIES (CAPE) CC	20160817	Clause 36(1)(a)(v)	R 3,696.00		R 517.44	R 4,213.44	VIRTUAL FENCE FOR BABOONS - GPS RADIO COLLAR
108	68594	TECHNOLOGY	20160817	Clause 36(1)(a)(v)	R 6,651.25		R 931.18	R 7,582.43	PMAXX DATA BASE - UPLOADING OF 2016 ESKOM TARIFFS
109	69048	EARLYWORX 282 (PTY) LTD (FPSA)	20160829	Clause 36(1)(a)(v)	R 230,134.21		R 32,218.79	R 262,353.00	CALLOUT FEE FOR FLASHING ROBOT (TRAFFIC LIGHT AT CORNER OF MAIN AND HARBOUR ROAD)
110	68713	LABOUR GUIDE CC	20160822	Clause 36(1)(a)(v)(g)	R 2,096.50		R 293.50	R 2,390.00	POSTAGE FRANKING MACHINE
111	68712	SPECIALIZED TOURS CC	20160822	Clause 36(1)(a)(v)(g)	R 3,800.00		R 532.00	R 4,332.00	BASIC LABOUR RELATIONS WORKSHOP FOR NIGEL FLOORS 16 SEPTEMBER 2016
112	SCD2912/20	NOSA (PTY) LTD	20160816	Clause 36(1)(a)(ii)	R 12,491.22		R 1,748.77	R 14,239.99	THE BUSINESS OF WINE & FOOD TOURISM CONFERENCE - 1 & 2 NOVEMBER 2016 [EARLY BIRD SPECIAL]
113	68398	THE WILDLIFE AND ENVIRONMENT S	20160812	Clause 36(1)(a)(ii)	R 21,052.63		R 2,947.37	R 24,000.00	NOSA TRAINING FOR FIRE & DISASTER MANAGEMENT OFFICIALS
114	68996	WORKSHOP ELECTRONICS CC	20160826	Clause 36(1)(a)(ii)	R 3,226.58		R 451.72	R 3,678.30	BLUE FLAG STATUS FOR KELINMOOD BEACH
115	69004	THE WILDLIFE AND ENVIRONMENT S	20160826	Clause 36(1)(a)(ii)	R 42,105.26		R 5,894.74	R 48,000.00	KALIBRASIE EN DIENS VAN PADWAARDEGHEIDS TOETSSTASIE TOERUSTING
116	68853	TR OOSTHUIZEN AND DC HUMAN	20160824	Clause 36(1)(a)(v)	R 4,000.00		R 560.00	R 4,560.00	FULL BLUE FLAG BEACH STATUS - GROTTIO AND HAWSTON
117	68919	CHRISTO COETZEE SURVEYS CC	20160825	Clause 36(1)(a)(v)	R 15,000.00		R 2,100.00	R 17,100.00	DIR COMFORT FRANK SHOES (PAIR)
118	69255	SPECTRUM COMMUNICATIONS (PTY)	20160902	Clause 36(1)(a)(v)	R 4,200.00		R 588.00	R 4,788.00	ELECTRONIC COUNTER MEASURING ON EXECUTIVE MAYOR BOARD ROOM (AC POWER NETWORK) ON SUNDAY 04/09/2016
119	69304	SANDBAIAISALBESTUURSKOMITEE	20160905	Clause 36(1)(a)(v)	R 4,000.00		R 0.00	R 4,000.00	CORRECTING KWAAIWATER SUBSTATION BUS COUPLER & PRECINT 6 BREAKER STATUS INDICATIONS ON SCADA
120	69305	DE WET SAAL BESTUURSKOMITEE -	20160905	Clause 36(1)(a)(v)	R 2,850.00		R 0.00	R 2,850.00	RENTING OF SANDBAIAI HALL FOR WARD COMMITTEE MEETINGS FOR 2016-17 FINANCIAL YEAR
121	70258	ARVESCO 100 (PTY) Ltd	20160930	Clause 36(1)(a)(v)	R 805,394.63		R 112,755.25	R 918,149.88	RENTAL FOR WARD COMMITTEE MEETINGS WARD 13 FOR 2016 - 17 FINANCIAL YEAR
122	68197	GANSBAAI AIRCON AND REFRIGERAT	20160804	Clause 36(1)(a)(v)(a)	R 2,790.00		R 390.60	R 3,180.60	OFFICE ACCOMMODATION: 3 MYRTLE STREET HERMANUS
123	68437	INVUYANI SAFETY CC	20160812	Clause 36(1)(a)(v)(a)	R 3,023.49		R 423.28	R 3,446.77	REGAS AIRCON AT MUNICIPAL MANAGERS OFFICE - URGENT PLEASE
124	68572	DRAGER SOUTH AFRICA (PTY) LTD	20160817	Clause 36(1)(a)(v)(a)	R 10,087.00		R 1,412.18	R 11,499.18	REPAIR TO FIRE GEAR
125	69831	WORCESTER GEARBOX CENTRE	20160919	Clause 36(1)(a)(v)(c)	R 5,510.50		R 771.47	R 6,281.97	0.5-18L VIS/HYDROINSP, CLEAN, FILL
126	69263	VORSTER & STEYN INC	20160902	Clause 36(1)(a)(v)(c)	R 22,286.99		R 1,503.60	R 23,790.59	REPAIR OF DIFF CEM 36935
127	69299	FAIRBRIDGES WERTHEIM BECKER AT	20160905	Clause 36(1)(a)(v)(c)	R 3,000.00		R 420.00	R 3,420.00	LEGAL FEES
128	69311	FAIRBRIDGES WERTHEIM BECKER (O	20160905	Clause 36(1)(a)(v)(c)	R 27,602.50		R 3,864.35	R 31,466.85	OVER4/0096 DISCIPLINARY HEARING
129	69336	FAIRBRIDGES WERTHEIM BECKER AT	20160906	Clause 36(1)(a)(v)(c)	R 18,326.35		R 2,565.69	R 20,892.04	OVER4/00100 KARWYDERKRAAL CONTRACTUAL DISPUTE
130	69337	FAIRBRIDGES WERTHEIM BECKER AT	20160906	Clause 36(1)(a)(v)(c)	R 2,455.20		R 343.73	R 2,798.93	OVER4/0065 DAWID WILLOUGHBY ABBOTT
131	69338	FAIRBRIDGES WERTHEIM BECKER ATT	20160906	Clause 36(1)(a)(v)(c)	R 2,276.00		R 318.64	R 2,594.64	OVER4/0092 MARKET SQUARE EVICTION
132	69343	FAIRBRIDGES WERTHEIM BECKER AT	20160906	Clause 36(1)(a)(v)(c)	R 22,256.62		R 2,874.41	R 25,131.03	OVER4/0094 ERF 11456
133	69344	FAIRBRIDGES WERTHEIM BECKER AT	20160906	Clause 36(1)(a)(v)(c)	R 32,121.29		R 4,496.98	R 36,618.27	OVER4/0097 MOUNT PLEASANT STAGE 2 HOUSING PROJECT
134	69345	FAIRBRIDGES WERTHEIM BECKER AT	20160906	Clause 36(1)(a)(v)(c)	R 187.50		R 26.25	R 213.75	OVER4/0099 WHALE COAST MALL
135	69346	FAIRBRIDGES WERTHEIM BECKER AT	20160906	Clause 36(1)(a)(v)(c)	R 4,620.18		R 646.82	R 5,267.00	OVER4/0049 HAWSTON GATEWAY
136	69349	FAIRBRIDGES WERTHEIM BECKER AT	20160906	Clause 36(1)(a)(v)(c)	R 41,553.68		R 5,817.50	R 47,371.18	OVER4/0077 BERGHOF
137	69351	FAIRBRIDGES WERTHEIM BECKER ATT	20160906	Clause 36(1)(a)(v)(c)	R 20,834.50		R 2,916.83	R 23,751.33	OVER4/0086 WHALECOVE MEMO
138	69438	VAN HUYSSTEEN & GENOTE	20160907	Clause 36(1)(a)(v)(c)	R 1,136.17		R 0.00	R 1,136.17	OVER4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
139	69448	GENESIDEA CONSULTING (PTY) LTD	20160907	Clause 36(1)(a)(v)(c)	R 29,687.00		R 0.00	R 29,687.00	VAN HUYSSTEEN & GENOTE
140	69451	LINDA POTGIETER	20160907	Clause 36(1)(a)(v)(c)	R 8,922.00		R 0.00	R 8,922.00	DISCIPLINARY INVESTIGATION
141	69476	FAIRBRIDGES WERTHEIM BECKER AT	20160908	Clause 36(1)(a)(v)(c)	R 12,789.33		R 1,790.51	R 14,579.84	DISCIPLINARY INVESTIGATION
142	69172	BURGER A DIVISION OF MEDIA 24	20160831	Clause 36(1)(a)(v)(d)	R 893.68		R 125.12	R 1,018.80	OVER4/0031 PARADISE PARK
143	69173	GANSBAAI COURANT BK	20160831	Clause 36(1)(a)(v)(d)	R 250.00		R 35.00	R 285.00	PUBLIKASIE VAN MK 120/2016 (SEPT 2016 RAADSVERGADERING)
144	69251	BURGER A DIVISION OF MEDIA 24	20160902	Clause 36(1)(a)(v)(d)	R 2,681.06		R 375.35	R 3,056.41	PUBLIKASIE VAN MK 120/2016 (SEPT 2016 RAADSVERGADERING)
145	69252	GANSBAAI COURANT BK	20160902	Clause 36(1)(a)(v)(d)	R 645.62		R 90.38	R 736.00	NOTICE NUMBER 115/2016 FINAL IDP PROCESS PLAN
146	69363	GANSBAAI COURANT BK	20160906	Clause 36(1)(a)(v)(d)	R 645.62		R 90.38	R 736.00	NOTICE NUMBER 115/2016 FINAL IDP PROCESS PLAN
147	69519	BURGER A DIVISION OF MEDIA 24	20160909	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	NOTICE MN 113/2016 IN GANSBAAI COURANT ERF 1068 STANFORD
148	69549	GANSBAAI COURANT BK	20160909	Clause 36(1)(a)(v)(d)	R 1,082.46		R 151.54	R 1,234.00	ERF 678, SANDBAIAI: PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS & DEPARTURE
149	69571	BURGER A DIVISION OF MEDIA 24	20160909	Clause 36(1)(a)(v)(d)	R 3,351.32		R 469.18	R 3,820.50	MN116/2016 ERF 611 GANSBAAI NOTICE
150	69596	BURGER A DIVISION OF MEDIA 24	20160912	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	MN118/2016 FARM 764 NOTICE
151	69613	GANSBAAI COURANT BK	20160913	Clause 36(1)(a)(v)(d)	R 1,631.58		R 228.42	R 1,860.00	PLAAS NOTICE NR 119/2016 ERF 243 GEDEELTE C HZW 1 X IN TIMES
152	69614	BURGER A DIVISION OF MEDIA 24	20160913	Clause 36(1)(a)(v)(d)	R 2,087.80		R 292.29	R 2,380.09	UITGAWE AFR ENG XHOSA
153	69620	OVERSTRAND HERALD	20160913	Clause 36(1)(a)(v)(d)	R 3,200.00		R 0.00	R 3,200.00	PLASING VAN KENNISGEWING 117/2016 OP 15 SEPTEMBER EN 22 SEPTEMBER 2016
154	69640	BURGER A DIVISION OF MEDIA 24	20160913	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	PLAAS VAN KENNISGEWING 117/2016 OP 15 & 22 SEPTEMBER 2016
155	69641	BURGER A DIVISION OF MEDIA 24	20160913	Clause 36(1)(a)(v)(d)	R 3,642.85		R 509.99	R 4,152.84	ADVERT SC 1729/2016 HERM TIMES
156	69642	INDEPENDENT NEWSPAPERS (PTY) L	20160913	Clause 36(1)(a)(v)(d)	R 3,042.52		R 425.95	R 3,468.47	ADVERT SC 1729/2016 DIE BURGER
157	69661	WHALE COAST FM	20160913	Clause 36(1)(a)(v)(d)	R 1,488.00		R 0.00	R 1,488.00	ADVERT SC 1729/2016 CAPE TIMES
158	69892	GANSBAAI COURANT BK	20160921	Clause 36(1)(a)(v)(d)	R 1,082.46		R 151.54	R 1,234.00	HOUSING SURVEY AWARENESS- 2 WEEK WHALE COAST FM ION ENG AND XHOSA
159	69928	BURGER A DIVISION OF MEDIA 24	20160921	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	NOTICE MN 122/2016 ERF 631 PEARLY BEACH
160	69963	BURGER A DIVISION OF MEDIA 24	20160922	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	PORTIONS 1 & 7 OF FARM 584, PROPOSED SUBDIVISION & CONSOLIDATION
161	70012	BURGER A DIVISION OF MEDIA 24	20160922	Clause 36(1)(a)(v)(d)	R 3,574.74		R 500.46	R 4,075.20	PLAAS NOTICE NR 123/2016 ERWE 11094 & 1253 HEC 1 X IN UITGAWE VAN TIMES AFR ENG XHOSA
162	70104	AYANDA MBANGA COMMUNICATIONS (	20160926	Clause 36(1)(a)(v)(d)	R 8,890.34		R 1,244.64	R 10,134.98	ADVERTISEMENT FOR BEACH PROPOSALS - HERMANUS TIMES FOR 29 SEPTEMBER 2016
163	70107	AYANDA MBANGA COMMUNICATIONS (	20160926	Clause 36(1)(a)(v)(d)	R 18,912.72		R 2,647.77	R 21,560.49	PLASING VAN BOU-INSPEKTEUR ADVERTENSIE IN HERMANUS TIMES VAN 29/09/2016 AFR & ENG CAM128765
164	70115	BURGER A DIVISION OF MEDIA 24	20160927	Clause 36(1)(a)(v)(d)	R 8,490.00		R 1,188.60	R 9,678.60	PLASING VAN BOU-INSPEKTEUR ADVERTENSIE IN DIE BURGER VAN 01/10/2016 AFR. CAM128765
165	70131	INDEPENDENT NEWSPAPERS (PTY) L	20160927	Clause 36(1)(a)(v)(d)	R 2,808.49		R 393.18	R 3,201.67	ADVERT SC 1685+1689/2016 HERMANUS TIMES
166	70143	BURGER A DIVISION OF MEDIA 24	20160927	Clause 36(1)(a)(v)(d)	R 7,285.69		R 1,019.99	R 8,305.68	ADVERT SC 1685/2016
167	70145	INDEPENDENT NEWSPAPERS (PTY) L	20160927	Clause 36(1)(a)(v)(d)	R 2,808.48		R 393.19	R 3,201.67	ADVERT SC 1685+1731 DIE BURGER
168	70147	BURGER A DIVISION OF MEDIA 24	20160927	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	ADVERT SC 1731/2016 CAPOE TIMES
169	68628	ATKV GOUDINI SPA (COMPANY CHAN	20160818	Clause 36(1)(a)(v)(e)	R 2,223.69		R 311.31	R 2,535.00	ADVERT SC 1731/2016
170	68733	MOUNTVIEW RESORT & LIFESTYLE V	20160822	Clause 36(1)(a)(v)(e)	R 7,263.16		R 1,016.84	R 8,280.00	ACCOMMODATION FOR DMISA CONFERENCE
171	68780	LOERIC GUEST LODGE	20160822	Clause 36(1)(a)(v)(e)	R 1,263.16		R 176.84	R 1,440.00	ACCOMMODATION
172	68832	SEA VILLA GLEN CRAIG	20160823	Clause 36(1)(a)(v)(e)	R 8,372.00		R 0.00	R 8,372.00	ACCOMMODATION
173	69016	CHURCH STREET LODGE GUEST HOU	20160826	Clause 36(1)(a)(v)(e)	R 8,140.36		R 1,139.64	R 9,280.00	EMT BREAKAWAY WITH NEWLY ELECTED EXCO & TMT 29/82016
174	69164	WHEATLANDS LODGE	20160831	Clause 36(1)(a)(v)(e)	R 6,900.00		R 0.00	R 6,900.00	B&B ACCOMMODATION @ CHURCH STREET LODGE 19 - 23 SEPTEMBER 2016
175	69176	VICTORIA HOTEL LIQUOR STORE CC	20160831	Clause 36(1)(a)(v)(e)	R 8,223.69		R 1,151.31	R 9,375.00	20-23 SEPTEMBER 2016 ACCOMM FOR SALGA INDUCTION FOR CLLRs
176	69180	CJ BASTIAAN	20160831	Clause 36(1)(a)(v)(e)	R 4,200.00		R 0.00	R 4,200.00	20-23 SEP'16 ACCOMMODATION FOR COUNCILLORS ATTENDING SALGA INDUCTION
177	69380	BREDASDORP SQUARE CC	20160906	Clause 36(1)(a)(v)(e)	R 5,614.04		R 785.96	R 6,400.00	20-23 SEP'16 ACCOMMODATION FOR COUNCILLORS TO ATTEND SALGA INDUCTION PROGRAMME
178	69517	DIAZ BEACH GUEST HOUSE CC	20160908	Clause 36(1)(a)(v)(e)	R 515.00		R 0.00	R 515.00	19-23 SEP '16 CLLRs ACCOMMODATION ATTENDING SALGA INDUCTION AT BREDASDORP
179	69564	FLIGHT SPECIALS	20160909	Clause 36(1)(a)(v)(e)	R 3,028.18		R 375.29	R 3,403.47	INCAPATY SEMINAAR 16 SEPTEMBER 2016 FOR N C FLOORS
180	69723	WAILANA BEACH LODGE	20160914	Clause 36(1)(a)(v)(e)	R 1,140.00		R 0.00	R 1,140.00	FLIGHT FROM CAPE TOWN TO DURBAN DEPART 29 SEPTEMBER RETURN ON 1 OCTOBER
181	69784	CITY OF CHOICE TRAVEL AND TOUR	20160915	Clause 36(1)(a)(v)(e)	R 17,349.30		R 2,428.90	R 19,778.20	TWO NIGHTS ACCOMMODATION AT SOUTHBROOM, KZN, FOR BLUE FLAG LAUNCH
182	69804	CJ BASTIAAN	20160919	Clause 36(1)(a)(v)(e)	R 450.00		R 0.00	R 450.00	FLIGHTS CPT - LANSERIA- CPT 21 & 23 SEPT '16 FOR MSCOA WORKING GROUP IN CENTURION
183	69841	AANHUIZEN GUEST HOUSE	20160919	Clause 36(1)(a)(v)(e)	R 684.22		R 95.78	R 780.00	BED & BREAKFAST FOR CLLR E GILLION ATTENDING SALGA INDUCTION - BREDASDORP
184	69884	VICTORIA HOTEL LIQUOR STORE CC	20160920	Clause 36(1)(a)(v)(e)	R 1,491.23		R 208.77	R 1,700.00	ACCOMMODATION FOR L BUCCHIANERI & Y NOTHING FOR TASK MEETING 21 & 22 SEP 2016
185	69885	CJ BASTIAAN	20160920	Clause 36(1)(a)(v)(e)	R 1,000.00		R 0.00	R 1,000.00	ONE ADDITIONAL NIGHT (22/09) (B&B) ACCOM FOR ATTENDING SALGA INTEGRATED CLLRs INDUCTION
186	69916	STRAND TOWER HOTEL	20160921	Clause 36(1)(a)(v)(e)	R 2,280.70		R 319.30	R 2,600.00	CURRENT ACC TO BE EXTENDED WITH ONE ADDITIONAL DAY FOR ATTENDING SALGA INDUCTION PROGRAMME
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#	Request	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
190	70070	THREE CITIES INN ON THE SQUARE	20160923	Clause 36(1)(a)(v)(e)	R 1,052.63		R 147.37	R 1,200.00	ACCOMMODATION: SINGLE ROOM: BED AND BREAKFAST: ANDRE OLIVIER: 28 SEPTEMBER 2016
191	70200	FLIGHT SPECIALS	20160928	Clause 36(1)(a)(v)(e)	R 6,209.02		R 459.98	R 6,669.00	RETURN FLIGHTS CPT-DBN-CPT 2 & 5 OCT 2016 - CLR DUDLEY COETZEE
192	69209	SOUTH AFRICAN COUNCIL FOR PLAN	20160901	Clause 36(1)(a)(v)(f)	R 3,485.00		R 0.00	R 3,485.00	ANNUAL FEES FOR PLANNERS TO FULFILL THEIR DUTIES
193	69530	BREDASDORP VLAKTE FIRE PROTECT	20160909	Clause 36(1)(a)(v)(f)	R 3,560.00		R 0.00	R 3,560.00	GOPPA MEMBERSHIP FEES: APRIL 2016-MARCH 2017
194	69883	SOUTH AFRICAN LOCAL GOVERNMENT	20160920	Clause 36(1)(a)(v)(f)	R 650.00		R 0.00	R 650.00	RENEWAL OF ANNUAL SUBSCRIPTION: SA LOCAL GOVERNMENT BRIEFING
195	69930	THE TOURISM GRADING COUNCIL OF	20160921	Clause 36(1)(a)(v)(f)	R 4,486.00		R 0.00	R 4,486.00	RENEWAL ASSESMENT OF ONRUS CARAVAN PARK.
196	68569	DISASTER MANAGEMENT INSTITUTE	20160817	Clause 36(1)(a)(v)(g)	R 13,400.00		R 0.00	R 13,400.00	DMISA CONFERENCE
197	69537	IMFO - JOHANNESBURG	20160909	Clause 36(1)(a)(v)(g)	R 6,377.19		R 892.81	R 7,270.00	REGISTRATION OF B.KING - IMFO ANNUAL CONFERENCE, DURBAN ICC 3 - 5 OCTOBER '16
198	70194	IMFO - JOHANNESBURG	20160928	Clause 36(1)(a)(v)(g)	R 6,578.07		R 920.93	R 7,499.00	INSTITUTE OF MUNICIPAL FINANCE OFFICERS ANNUAL CONFERENCE IN DURBAN ICC 3-5 OCTOBER 2016
199	69473	RJ COURIERS	20160908	Clause 36(1)(a)(v)(h)	R 207.01		R 28.98	R 235.99	DELIVER 2 PACKAGES AT 9 MERTEN, PAARL, 7646, CONTACT PERSON: RASSIE ETCHILLS, TEL: 0826013878
200	70213	RJ COURIERS	20160929	Clause 36(1)(a)(v)(h)	R 110.00		R 15.40	R 125.40	DELIVER LEGAL DOCUMENTS TO FAIRBRIDGES ATTORNEYS, HEERENGCRACHT, CAPE TOWN
201	70312	AKURA MANUFACTURING ENGINEERIN	20161004	Clause 36(1)(a)(i)	R 3,017.00		R 422.38	R 3,439.38	SERVICE OF BALER AT GANSBAAI LANDFILL
202	70538	POWERTECH SYSTEM INTEGRATORS (	20161011	Clause 36(1)(a)(i)	R 27,260.00		R 3,816.40	R 31,076.40	ZIGBEE INT DEV MNGR WITH GPRS.
203	68643	HIGH ANGLE RESCUE SYSTEMS MITCHELL J v/a SOUNDWORK	20160818	Clause 36(1)(a)(i)	R 3,500.00		R 490.00	R 3,990.00	SERVICING OF HIGH ANGLE EQUIPMENT
204	67567	HERMANUS	20160719	Clause 36(1)(a)(v)(a)	R 2,400.00		R 0.00	R 2,400.00	REPAIR FAULTY SOUND MIXER
205	68414	MG ELECTRICAL	20160812	Clause 36(1)(a)(v)(a)	R 2,800.00		R 0.00	R 2,800.00	FAULT FINDING AND REPAIR POWER BOX ON PLOT 32
206	69768	DRAGER SOUTH AFRICA (PTY) LTD	20160915	Clause 36(1)(a)(v)(a)	R 3,136.00		R 439.04	R 3,575.04	EXCESS FLOW FOR VALVE (EFV)
207	70507	AMOROC DOORS	20161010	Clause 36(1)(a)(v)(a)	R 3,333.34		R 466.66	R 3,800.00	TEMPORARY REPAIR TO OPEN/CLOSE GARAGE DOOR
208	67946	WATER AND SANITATION SERVICES	20160727	Clause 36(1)(a)(v)(a)	R 6,323.64		R 885.31	R 7,208.95	REPAIR AND SERVICE OF DOLPHIN POOL CLEANER
209	70488	CABLE'S CABLING CC	20161010	Clause 36(1)(a)(v)(a)	R 9,110.60		R 1,275.48	R 10,386.08	ADDITIONAL WORK - OLIFANTSBERG HIGH SITE BUILDING
210	71109	HIDRO TECH SYSTEMS	20161027	Clause 36(1)(a)(v)(a)	R 12,652.40		R 1,771.33	R 14,423.73	HERSTEL POMP BY PALMIET
211	70233	WHALE COAST ELECTRICAL (PTY) L	20160929	Clause 36(1)(a)(v)(a)	R 13,077.36		R 1,830.82	R 14,908.18	REPAIR OF ELECTRICAL PLUGS, SECURITY LIGHTS AND ELECTRICAL WIRING
212	70505	BARLOWORLD EQUIPMENT	20161010	Clause 36(1)(a)(v)(a)	R 30,660.95		R 4,292.53	R 34,953.48	ATTEND TO HARD STEERING CEM31789
213	70352	FAIRBRIDGES WERTHEIM BECKER AT	20161005	Clause 36(1)(a)(v)(c)	R 4,924.50		R 689.43	R 5,613.93	0VE4/0097 MOUNT PLEASANT STAGE 2 HOUSING PROJECT
214	70354	FAIRBRIDGES WERTHEIM BECKER AT	20161005	Clause 36(1)(a)(v)(c)	R 5,838.78		R 817.43	R 6,656.21	0VE4/0077 BERGHOF
215	70357	FAIRBRIDGES WERTHEIM BECKER ATT	20161005	Clause 36(1)(a)(v)(c)	R 8,587.04		R 1,202.19	R 9,789.23	0VE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
216	70350	FAIRBRIDGES WERTHEIM BECKER ATT	20161005	Clause 36(1)(a)(v)(c)	R 11,250.00		R 1,575.00	R 12,825.00	0VE4/0093 WATER AND SANITATION SERVICES SOUTH AFRICA
217	70355	FAIRBRIDGES WERTHEIM BECKER ATT	20161005	Clause 36(1)(a)(v)(c)	R 16,425.06		R 2,299.50	R 18,724.56	0VE4/0086 WHALECOVE MEMO
218	70353	FAIRBRIDGES WERTHEIM BECKER ATT	20161005	Clause 36(1)(a)(v)(c)	R 16,729.12		R 2,342.08	R 19,071.20	0VE4/0065 DAWID WILLOUGHBY ABBOTT
219	70351	FAIRBRIDGES WERTHEIM BECKER ATT	20161005	Clause 36(1)(a)(v)(c)	R 18,701.50		R 2,618.21	R 21,319.71	0VE4/0094 ERF 11456
220	70361	VORSTER & STEYN INC	20161005	Clause 36(1)(a)(v)(c)	R 22,913.18		R 2,228.73	R 25,141.91	LEGAL FEES
221	70716	FAIRBRIDGES WERTHEIM BECKER AT	20161017	Clause 36(1)(a)(v)(c)	R 29,060.89		R 4,068.53	R 33,129.42	0VE4/0031 PARADISE PARK
222	70349	FAIRBRIDGES WERTHEIM BECKER AT	20161005	Clause 36(1)(a)(v)(c)	R 43,719.80		R 6,116.86	R 49,836.66	0VE4/0092 MARKET SQUARE EVICTION
223	71005	BURGER A DIVISION OF MEDIA 24	20161025	Clause 36(1)(a)(v)(d)	R 2,681.06		R 375.34	R 3,056.40	ADVERT SC 1739/2016
224	70559	INDEPENDENT NEWSPAPERS (PTY) L	20161012	Clause 36(1)(a)(v)(d)	R 3,042.52		R 425.95	R 3,468.47	ADVERT SC 1685/2016: AMENDMENT: FICK'S POOL TENDER
225	70558	BURGER A DIVISION OF MEDIA 24	20161012	Clause 36(1)(a)(v)(d)	R 3,642.85		R 509.99	R 4,152.84	DIE BURGER: ADVERT SC 1685/2016: AMENDMENT: FICK'S POOL TENDER
226	71045	BURGER A DIVISION OF MEDIA 24	20161026	Clause 36(1)(a)(v)(d)	R 4,236.23		R 593.07	R 4,829.30	PLAAS NOTICE NR 149/2016 ERF 4548 HNC 1X IN UITGAWE VAN TIMES AFR
227	70557	BURGER A DIVISION OF MEDIA 24	20161012	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	ADVERT SC 1685/2016: AMENDMENT: FICK'S POOL TENDER
228	70625	BURGER A DIVISION OF MEDIA 24	20161013	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	PLAAS NOTICE NR 139/2016 ERF 7610 HWK 1X IN UITGAWE VAN TIMES AFR
229	70630	BURGER A DIVISION OF MEDIA 24	20161013	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	PLAAS NOTICE NR 137/2016 ERF 4732 HNC 1X IN DIE UITGAWE VAN DIE
230	70734	BURGER A DIVISION OF MEDIA 24	20161017	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	TIMES AFR ENG KHOSA
231	70741	BURGER A DIVISION OF MEDIA 24	20161017	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	ADVERT SC 1735/2016 GARDEN MAINTENANCE CLIFF TOP
232	71043	BURGER A DIVISION OF MEDIA 24	20161026	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	PLAAS NOTICE NR 138/2016 ERF 7680 HWC 1X IN UITGAWE VAN TIMES AFR
233	71042	BURGER A DIVISION OF MEDIA 24	20161026	Clause 36(1)(a)(v)(d)	R 4,292.37		R 600.93	R 4,893.30	ENG KHOSA
234	70315	BURGER A DIVISION OF MEDIA 24	20161004	Clause 36(1)(a)(v)(d)	R 5,511.06		R 771.54	R 6,282.60	PLAAS NOTICE NR 147/2016 ERF 4424 HNC 1X IN UITGAWE VAN TIMES AFR
235	70755	SACCTN MARKETING CC	20161018	Clause 36(1)(a)(v)(d)	R 5,701.76		R 798.24	R 6,500.00	ENG KHOSA
236	71057	COMMUNICATIONS (	20161026	Clause 36(1)(a)(v)(d)	R 8,246.11		R 1,154.45	R 9,400.56	NOTICE OF PUBLIC WARD MEETINGS FOR OCTOBER 2016 AND ELECTION IN W13
237	70333	AYANDA MBANGA COMMUNICATIONS (	20161004	Clause 36(1)(a)(v)(d)	R 16,793.34		R 2,351.05	R 19,144.39	ADVANCED ENTRY IN THE CAMP & LIVE ANNUAL GUIDE (14TH EDITION)
238	71055	FOUR PALMS GUESTHOUSE	20161026	Clause 36(1)(a)(v)(e)	R 1,833.33		R 256.67	R 2,090.00	PLASING VAN ADV. IN DIE VILLAGE TALK VAN 01/11/2016 - AFR & ENG
239	70678	PINE LODGE RESORT	20161014	Clause 36(1)(a)(v)(e)	R 2,403.51		R 336.49	R 2,740.00	CAM129057
240	70771	FLIGHT SPECIALS	20161018	Clause 36(1)(a)(v)(e)	R 3,111.12		R 435.54	R 3,546.66	PLASING VAN GROEP ADVERTENSIE IN HERMANUS TIMES VAN DO. 06
241	70541	FLIGHT SPECIALS	20161011	Clause 36(1)(a)(v)(e)	R 3,188.08		R 398.38	R 3,586.46	OKTOBER 2016. AFR & ENG CAM128837
242	70928	WORCESTER LAKE CHALET'S & CONFE	20161021	Clause 36(1)(a)(v)(e)	R 3,824.57		R 535.43	R 4,360.00	ACCOMMODATION : 3 OFFICIALS - 9 NOV 2016. SDF WORKSHOP FOR 9 & 10
243	71149	GARDEN COURT SANDTON CITY	20161028	Clause 36(1)(a)(v)(e)	R 3,861.03		R 540.54	R 4,401.57	NOVEMBER 2016.
244	70555	PARLIAMENT HOTEL (PTY) LTD	20161012	Clause 36(1)(a)(v)(e)	R 6,500.00		R 0.00	R 6,500.00	B&B ACCOMMODATION, L. BOTHMA, K. JEPHTA 16 - 18/10/2016
245	70728	IMFO - JOHANNESBURG	20161017	Clause 36(1)(a)(v)(g)	R 7,894.74		R 1,105.26	R 9,000.00	RETURN TICKET
246	70389	INSTITUTE OF WASTE MANAGEMENT	20161005	Clause 36(1)(a)(v)(g)	R 4,824.57		R 675.43	R 5,500.00	FLIGHT COSTS TO ATTEND WASTECON SEMINAR IN JOHANNESBURG.
247	70726	SHERIFF DURBAN NORTH - ALLAN M	20161017	Clause 36(1)(a)(v)(i)	R 2,000.00		R 0.00	R 2,000.00	ACCOMMODATION 14 - 18 NOVEMBER 2016 - INTERNS ATTENDING 2016
248	71462	FAIRBRIDGES WERTHEIM BECKER AT	20161107	Clause 36(1)(a)(v)(c)	R 32,260.88		R 4,516.52	R 36,777.40	MFPM TRAINING SESSION
249	71463	FAIRBRIDGES WERTHEIM BECKER AT	20161107	Clause 36(1)(a)(v)(c)	R 17,866.68		R 2,501.33	R 20,368.01	ACCOMMODATION FOR SALGA NATIONAL CONFERENCE 28 NOV TO 1 DEC 2016.
250	71465	FAIRBRIDGES WERTHEIM BECKER ATT	20161107	Clause 36(1)(a)(v)(c)	R 3,614.50		R 506.03	R 4,120.53	MSCOA COSTING SEGMENT TRAINING FOR 10 PEOPLE
251	71745	FAIRBRIDGES WERTHEIM BECKER ATT	20161115	Clause 36(1)(a)(v)(c)	R 34,391.03		R 4,814.74	R 39,205.77	JOHAN VAN TAAK WASTECON 2016, CONFERENCE & EXHIBITION TO BE HELD
252	72107	VORSTER & STEYN INC	20161129	Clause 36(1)(a)(v)(c)	R 33,335.22		R 4,666.93	R 38,002.15	AT EMPERORS PALACE
253	71137	HOEDJIESBAAI HOTEL	20161028	Clause 36(1)(a)(v)(e)	R 2,429.82		R 340.18	R 2,770.00	JAARORDER - DURBAN NORTH
254	71140	OCEANS HOTEL	20161028	Clause 36(1)(a)(v)(e)	R 1,909.48		R 267.32	R 2,176.80	0VE4/0092 MARKET SQUARE EVICTION
255	71178	GARDEN COURT SANDTON CITY	20161031	Clause 36(1)(a)(v)(e)	R 3,861.03		R 540.54	R 4,401.57	0VE4/0093 WATER AND SANITATION SERVICES SOUTH AFRICA
256	71370	FARM & FELLOW	20161104	Clause 36(1)(a)(v)(e)	R 2,400.00		R 0.00	R 2,400.00	0VE4/0094 ERF 11456
257	71685	FLIGHT SPECIALS	20161111	Clause 36(1)(a)(v)(e)	R 5,629.83		R 788.17	R 6,418.00	0VE4/00031 PARADISE PARK
258	71694	FLIGHT SPECIALS	20161111	Clause 36(1)(a)(v)(e)	R 3,030.23		R 424.23	R 3,454.46	LEGAL FEES
259	71722	TOWN LODGE JOHANNESBURG	20161114	Clause 36(1)(a)(v)(e)	R 5,623.75		R 0.00	R 5,623.75	ACCOMMODATION FOR CARINA DIGNAS @ HOEDJIESBAAI HOTEL 14-16
260	71801	GARDEN COURT MOSSEL BAY	20161116	Clause 36(1)(a)(v)(e)	R 4,219.03		R 595.29	R 4,814.32	NOVEMBER 2016
261	71825	FLIGHT SPECIALS	20161117	Clause 36(1)(a)(v)(e)	R 3,030.23		R 424.23	R 3,454.46	ACCOMMODATION FOR TARRON DRY AND MARCO CORNELIUS TO ATTEND
262	71223	INDEPENDENT NEWSPAPERS (PTY) L	20161101	Clause 36(1)(a)(v)(d)	R 2,340.41		R 327.65	R 2,668.06	MARINE MAMMAL WORKSHOP 14-15NOV2016
263	71221	BURGER A DIVISION OF MEDIA 24	20161101	Clause 36(1)(a)(v)(d)	R 3,642.85		R 509.99	R 4,152.84	ACCOMMODATION B&B FOR ALD R SMITH: 28/11/2016-01/12/2016
264	71386	INDEPENDENT NEWSPAPERS (PTY) L	20161104	Clause 36(1)(a)(v)(d)	R 4,446.77		R 622.54	R 5,069.31	ACCOMMODATION FOR 7 PERSONS - NIGHT OF 09-10/11/16 - SAMRAS USER
265	71388	BURGER A DIVISION OF MEDIA 24	20161104	Clause 36(1)(a)(v)(d)	R 5,362.11		R 750.69	R 6,112.80	GROUP MEETING AND WORKSHOPS
266	71387	BURGER A DIVISION OF MEDIA 24	20161104	Clause 36(1)(a)(v)(d)	R 8,043.16		R 1,126.04	R 9,169.20	FLIGHT BA6426 ON 14 NOV 2016 FOR DIRECTOR MADIKANE ATTENDING
267	71444	BURGER A DIVISION OF MEDIA 24	20161107	Clause 36(1)(a)(v)(d)	R 2,532.11		R 354.49	R 2,886.60	EPWP SUMMIT
268	71405	BURGER A DIVISION OF MEDIA 24	20161107	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	SAA FLIGHTS FOR MR GROENEWALD TO ATTEND SALGA NATIONAL
269	71418	BURGER A DIVISION OF MEDIA 24	20161107	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	CONFERENCE 2016 IN SANDTON
270	71421	BURGER A DIVISION OF MEDIA 24	20161107	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	BED & BREAKFAST FOR DIRECTOR MADIKANE FROM 14 NOV - 19 NOV 2016
271	71530	AYANDA MBANGA COMMUNICATIONS (	20161108	Clause 36(1)(a)(v)(d)	R 16,793.32		R 2,351.06	R 19,144.38	BED & BREAKFAST @ GARDEN COURT MOSSELBAY. 4 - 5 DECEMBER 2016
272	71531	COMMUNICATIONS (	20161108	Clause 36(1)(a)(v)(d)	R 22,250.26		R 3,115.03	R 25,365.29	FLIGHTS FOR MAYOR, ALD R SMITH TO ATTEND SALGA NATIONAL CONF 28-1
273	71597	INDEPENDENT NEWSPAPERS (PTY) L	20161109	Clause 36(1)(a)(v)(d)	R 4,680.81		R 655.31	R 5,336.12	ERF 1012, SANDBAAI: PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS
274	71605	THEMBEKA PROPERTIES (PTY) LTD	20161109	Clause 36(1)(a)(v)(d)	R 4,756.00		R 0.00	R 4,756.00	AND SUBDIVISION
275	71602	BURGER A DIVISION OF MEDIA 24	20161109	Clause 36(1)(a)(v)(d)	R 5,660.10		R 792.40	R 6,452.50	ERF 1548 SANDBAAI: PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS AND
276	71596	BURGER A DIVISION OF MEDIA 24	20161109	Clause 36(1)(a)(v)(d)	R 14,571.37		R 2,039.99	R 16,611.36	DEPARTURE
277	71699	GANSBAAI COURANT BK	20161111	Clause 36(1)(a)(v)(d)	R 2,164.92		R 303.08	R 2,468.00	PORTION 375 OF FARM 581 HEMEL & AARDE VALLEY: PROPOSED CONSENT
278	71687	OVERSTRAND HERALD	20161111	Clause 36(1)(a)(v)(d)	R 3,200.00		R 0.00	R 3,200.00	USE
279	71729	OVERBERG PROMOTIONS AND PUBLIS	20161114	Clause 36(1)(a)(v)(d)	R 10,000.00		R 0.00	R 10,000.00	PLASING VAN GROEP ADV. IN HERMANUS TIMES, GANSBAAI COURANT & OVERSTRAND HERALD 10/11/2016

#	Request	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
280	17160	BURGER A DIVISION OF MEDIA 24	20161115	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	ERF 1824 SANDBAAI: PROPOSED DEPARTURE, AMENDMENT OF CONDITIONS OF APPROVAL & AMENDMENT OF SDP
281	17160	BURGER A DIVISION OF MEDIA 24	20161121	Clause 36(1)(a)(v)(d)	R 2,681.06		R 375.34	R 3,056.40	ADVERT SC 1748/2016 HERMANUS TIMES
282	17160	BURGER A DIVISION OF MEDIA 24	20161121	Clause 36(1)(a)(v)(d)	R 3,642.85		R 509.99	R 4,152.84	ADVERT SC 1748/2016 DIE BURGER
283	17167	INDEPENDENT NEWSPAPERS (PTY) L	20161122	Clause 36(1)(a)(v)(d)	R 2,574.44		R 360.42	R 2,934.86	ADVERT SC 1748/2016 CAPE TIMES
284	17168	BURGER A DIVISION OF MEDIA 24	20161122	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	PLAAS NOTICE NR 156/2016 ERF 6144 HWK 1X IN UITGAWE VAN TIMES AFR ENG KHOSA
285	17212	BURGER A DIVISION OF MEDIA 24	20161129	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	INVITATION FOR COMMENTS WITH REGARDS TO REVISION OF THE BY-LAW AND THE ZONING SCHEME
286	17184	GAMCO SERVICES	20161107	Clause 36(1)(a)(i)	R 13,500.00		R 1,890.00	R 15,390.00	EMERGENCY REPAIRWORK ON JETTY BEAM (LABOUR, CRANE HIRE, TRANSPORT, CONSUMABLES)
287	17153	GAMCO SERVICES	20161108	Clause 36(1)(a)(i)	R 43,929.90		R 6,150.19	R 50,080.09	MANUFACTURE 316 STAINLESS STEEL STRAPS TO HOLD BEAM TO JETTY - INCL EYES FOR TYING DOWN BOATS - X3
288	69816	RUBBER STAMP & ENGRAVING CO (P	20160919	Clause 36(1)(a)(ii)	R 3,066.00		R 429.24	R 3,495.24	T-CUTTER 6.35/160 POINTED
289	10157	FIRE RAIDERS (PTY) LTD	20160928	Clause 36(1)(a)(ii)	R 45,639.58		R 6,389.52	R 52,029.10	POWER PACK - PVU 2035 S/N: 117242 - REMOVE & REPLACE SPARK PLUG
290	10749	FIRE RAIDERS (PTY) LTD	20161018	Clause 36(1)(a)(ii)	R 49,419.22		R 6,918.70	R 56,337.92	REPAIRS TO CEM2869
291	11117	HUMAN WILDLIFE SOLUTIONS CC	20161028	Clause 36(1)(a)(ii)	R 4,266.60	R 4,600.00	R 1,241.32	R 10,107.92	CATCHING, DARTING & COLLARING OF TWO WILD BABOONS
292	11263	PI TECHNOLOGIES (CAPE) CC	20161102	Clause 36(1)(a)(ii)	R 8,025.30		R 1,123.54	R 9,148.84	PMAXX SOFTWARE - ANNUAL MAINTENANCE 1ST LICENSE NO 803207
293	17170	ISFPS (PTY) LTD	20161115	Clause 36(1)(a)(ii)	R 85,000.00		R 0.00	R 85,000.00	FIRE PREVENTION UNIT, ELECTRONIC BOX CONNECTED
294	17145	IGNITE ADVISORY SERVICES	20161101	Clause 36(1)(a)(v)	R 2,000.00		R 280.00	R 2,280.00	TRAINING ON IGNITE ASSIST S BLOCK & S BALA
295	17182	BARLOWORLD EQUIPMENT	20161109	Clause 36(1)(a)(v)(a)	R 184,925.38		R 25,889.55	R 210,814.93	ATTENT TO TRANSMISSION PROBLEMS FOR A BACKHOE LOADER CEM24211
296	17194	DE KOCK AND CRONJE CC	20161122	Clause 36(1)(a)(v)(a)	R 14,848.00		R 2,078.72	R 16,926.72	REPAIR THAMBO SQUARE P/TRF OIL LEAK AS PER QUOTATION 8711
297	17168	SALGA NATIONAL CONFERENCES	20161110	Clause 36(1)(a)(v)(g)	R 8,000.00		R 0.00	R 8,000.00	SALGA NATIONAL CONFERENCE 2016 - 28 NOV - 1 DEC 2016 EXECUTIVE MAYOR, ALD RUODOLPH SMITH
298	17166	SALGA NATIONAL CONFERENCES	20161110	Clause 36(1)(a)(v)(g)	R 8,000.00		R 0.00	R 8,000.00	SALGA NATIONAL CONFERENCE 2016 - 28 NOV - 1 DEC 2016, MR CC GROENEWALD - MUNICIPAL MANAGER
299	67189	SHERIFF HERMANUS - JE BOLTNEY HERMANUS ANIMAL WELFARE	20160707	Clause 36(1)(a)(v)(i)	R 3,910.00		R 0.00	R 3,910.00	JAARORDER - SHERIFF HERMANUS
300	69674	SOCIETY	20160913	Clause 36(1)(a)(i)	R 399.14		R 55.87	R 455.01	IMPOUNDMENT OF STRAY CALF
301	17202	ATLAS FIRE SECURITY (PTY) LTD	20161223	Clause 36(1)(a)(i)	R 18,315.00		R 2,564.10	R 20,879.10	REFILL OF DISCHARGED HFC125 CYLINDER- KLEINMOND ICT SERVER ROOM
302	17142	MG ELECTRICAL	20161028	Clause 36(1)(a)(i)	R 7,000.00		R 0.00	R 7,000.00	ADDITIONAL WORK @ ZWELIHLI OLD CLINIC BUILDING REPLACE 28M OF FAULTY CABLE INCLUDING LABOUR
303	17263	LIFEGUARD	20161220	Clause 36(1)(a)(i)	R 189,776.00		R 0.00	R 189,776.00	SCD2962/2016 LIFESAVING SERVICES FOR KLEINMOND AREA KLEINMOND STRAND
304	17265	SPECTRUM COMMUNICATIONS (PTY) EQUIPMENT SPARE PARTS AFRICA	20161220	Clause 36(1)(a)(v)	R 5,988.00		R 838.32	R 6,826.32	RENEWAL OF SIM CARDS FOR SCADA COMMUNICATION
305	SCD2960/20	(PTY) LTD.	20161228	Clause 36(1)(a)(v)(a)	R 210,000.00		R 29,400.00	R 239,400.00	OVERHAUL TRANSMISSION FOR GRADER CEM18328
306	17231	GANSBAAI AIRCON AND REFRIGERAT	20161206	Clause 36(1)(a)(v)(a)	R 13,055.72		R 1,827.80	R 14,883.52	SERVICING AND REPAIRING OF AIR CONDITIONERS AT TRAFFIC DEPARTMENT
307	17230	GANSBAAI AIRCON AND REFRIGERAT	20161207	Clause 36(1)(a)(v)(a)	R 4,804.00		R 672.56	R 5,476.56	SUPPLY AND INSTALL NEW PC BOARD AND LABOUR
308	17259	WORCESTER GEARBOX CENTRE	20161212	Clause 36(1)(a)(v)(a)	R 9,407.52		R 1,317.05	R 10,724.57	REPAIR OF DIFFERENTIAL CEM 26286
309	17260	BARLOWORLD EQUIPMENT	20161212	Clause 36(1)(a)(v)(a)	R 11,855.03		R 1,659.70	R 13,514.73	ATTEND TO TRANSMISSION PROBLEMS FOR GRADER CAM16700
310	17250	GANSBAAI AIRCON AND REFRIGERAT	20161214	Clause 36(1)(a)(v)(a)	R 5,852.00		R 819.28	R 6,671.28	SCD 2955/2016. STRIP AND GOUTE : AIRCONDITIONER AT KLEINMOND MUNICIPAL OFFICES.
311	17203	GANSBAAI AIRCON AND REFRIGERAT	20161228	Clause 36(1)(a)(v)(a)	R 7,845.00		R 1,098.30	R 8,943.30	DEVIATION TO REPAIR AIRCONS SCD 2954/2016
312	17267	FAIRBRIDGES WERTHEIM BECKER ATT	20161220	Clause 36(1)(a)(v)(c)	R 4,162.50		R 582.75	R 4,745.25	OVE4/0101 CHARMARINE HENNING
313	17205	FAIRBRIDGES WERTHEIM BECKER AT	20161206	Clause 36(1)(a)(v)(c)	R 12,691.66		R 1,727.27	R 14,418.93	OVE4/0092 MARKET SQUARE EVICTION
314	17207	FAIRBRIDGES WERTHEIM BECKER AT	20161206	Clause 36(1)(a)(v)(c)	R 64,565.41		R 9,010.04	R 73,575.45	OVE4/0093 WATER AND SANITATION SERVICES SA
315	17210	FAIRBRIDGES WERTHEIM BECKER ATT	20161206	Clause 36(1)(a)(v)(c)	R 5,198.67		R 727.81	R 5,926.48	OVE4/0094 ERF 11456
316	17213	FAIRBRIDGES WERTHEIM BECKER ATT	20161206	Clause 36(1)(a)(v)(c)	R 5,005.50		R 700.77	R 5,706.27	OVE4/0101 CHARMARINE HENNING
317	17234	FAIRBRIDGES WERTHEIM BECKER AT	20161206	Clause 36(1)(a)(v)(c)	R 2,461.50		R 344.61	R 2,806.11	OVE4/0060 TRANSFER ERF2549 ONRUS
318	17236	FAIRBRIDGES WERTHEIM BECKER AT	20161206	Clause 36(1)(a)(v)(c)	R 2,132.33		R 298.53	R 2,430.86	OVE4/0065 DAVID WILLOUGHBY ABBOTT
319	17237	FAIRBRIDGES WERTHEIM BECKER AT	20161206	Clause 36(1)(a)(v)(c)	R 6,645.00		R 650.30	R 7,295.30	OVE4/0077 BERGHOF
320	17238	FAIRBRIDGES WERTHEIM BECKER AT	20161206	Clause 36(1)(a)(v)(c)	R 21,427.00		R 2,999.78	R 24,426.78	OVE4/0086 WHALECOVE MEMO
321	17239	FAIRBRIDGES WERTHEIM BECKER ATT	20161206	Clause 36(1)(a)(v)(c)	R 4,482.18		R 627.50	R 5,109.68	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
322	17230	FAIRBRIDGES WERTHEIM BECKER AT	20161206	Clause 36(1)(a)(v)(c)	R 29,353.66		R 4,109.50	R 33,463.16	OVE4/0031 PARADISE PARK
323	17283	FAIRBRIDGES WERTHEIM BECKER (O	20161207	Clause 36(1)(a)(v)(c)	R 10,717.86		R 1,500.49	R 12,218.35	OVE4/0102 LOBI DEVELOPMENT CC
324	17264	FAIRBRIDGES WERTHEIM BECKER AT	20161220	Clause 36(1)(a)(v)(c)	R 29,353.65		R 4,109.51	R 33,463.16	OVE4/0031 PARADISE PARK
325	17266	FAIRBRIDGES WERTHEIM BECKER (O	20161220	Clause 36(1)(a)(v)(c)	R 3,684.68		R 515.85	R 4,200.53	OVE4/0102 LOBI DEVELOPMENTS
326	17268	FAIRBRIDGES WERTHEIM BECKER AT	20161221	Clause 36(1)(a)(v)(c)	R 5,513.46		R 771.88	R 6,285.34	OVE4/0097 MOUNT PLEASANT STAGE 2 HOUSING PROJECT
327	17210	THEMBEKA PROPERTIES (PTY) LTD	20161129	Clause 36(1)(a)(v)(d)	R 4,080.00		R 0.00	R 4,080.00	INVITATION FOR COMMENTS WITH REGARDS TO REVISION OF THE BY-LAW AND THE ZONING SCHEME
328	17217	SECOND CHANCE MEDIA (PTY) LTD	20161129	Clause 36(1)(a)(v)(d)	R 5,000.00		R 0.00	R 5,000.00	MZANSI TRAVEL 4TH EDITION - 1 X HALF PAGE, HORIZONTAL, FULL COLOUR ADVERT.
329	17200	BURGER A DIVISION OF MEDIA 24	20161206	Clause 36(1)(a)(v)(d)	R 4,245.00		R 594.30	R 4,839.30	PUBLICATION OF BY - LAW
330	17212	BURGER A DIVISION OF MEDIA 24	20161206	Clause 36(1)(a)(v)(d)	R 2,681.06		R 375.34	R 3,056.40	ADVERT SC 1750/2016 S.BAAI MEENT H/TIMES
331	17215	BURGER A DIVISION OF MEDIA 24	20161206	Clause 36(1)(a)(v)(d)	R 7,650.00		R 1,071.00	R 8,721.00	RAPPORT - ADVERT SC 1750/2016 S.BAAI MEENT
332	17230	INDEPENDENT NEWSPAPERS (PTY) L	20161206	Clause 36(1)(a)(v)(d)	R 2,574.44		R 360.42	R 2,934.86	ADVERT SC 1750/2016 S.BAAI MEENT
333	17246	BURGER A DIVISION OF MEDIA 24	20161206	Clause 36(1)(a)(v)(d)	R 3,642.85		R 509.99	R 4,152.84	ADVERT SC 1750/2016 DIE BURGER S.BAAI MEENT
334	17289	THEMBEKA PROPERTIES (PTY) LTD	20161207	Clause 36(1)(a)(v)(d)	R 2,784.00		R 0.00	R 2,784.00	MAYORAL XMAS MESSAGE (THE VILLAGE NEWS 13 DEC ISSUE)
335	17247	THEMBEKA PROPERTIES (PTY) LTD	20161213	Clause 36(1)(a)(v)(d)	R 2,880.00		R 0.00	R 2,880.00	ADVERT: HNC 243 - JOSHGR0
336	17249	THEMBEKA PROPERTIES (PTY) LTD	20161213	Clause 36(1)(a)(v)(d)	R 2,640.00		R 0.00	R 2,640.00	REF: HIND243-NISSAN
337	17290	WHALE COAST FM	20161215	Clause 36(1)(a)(v)(d)	R 2,770.00		R 0.00	R 2,770.00	WHALE COAST FM - AIRTIME
338	17293	BURGER A DIVISION OF MEDIA 24	20161208	Clause 36(1)(a)(v)(d)	R 4,170.53		R 583.87	R 4,754.40	28 X4 MAYOR'S XMAS MESSAGE ADVERT. ISSUE OF 15 DES2016.
339	17271	INSTITUTE OF ENVIRONMENT AND R	20161207	Clause 36(1)(a)(v)(f)	R 1,842.11		R 257.89	R 2,100.00	MEMBERSHIP FEES 3485
340	17215	ASSOCIATION OF MUNICIPAL ELECT	20161219	Clause 36(1)(a)(v)(f)	R 2,149.12		R 300.88	R 2,450.00	AMEU MEMBERSHIP NO 470
341	17252	PAYDAY SOFTWARE SYSTEMS (PTY)	20161212	Clause 36(1)(a)(v)(g)	R 9,119.30		R 1,276.70	R 10,396.00	PAYE LEGISLATIVE UPDATE SYMPOSIUM 09 & 10 MARCH 2016 FOR RETHA RUST & CARL OPPELT
342	17208	BYTES UNIVERSAL SYSTEMS, A DIV	20170112	Clause 36(1)(a)(ii)	R 4,736.85		R 663.15	R 5,400.00	BYTES TRAINING FOR 2 PERSONS 17 - 19 JANUARY 2017
343	17294	CHIN ATTORNEYS	20161215	Clause 36(1)(a)(v)(c)	R 126,840.87		R 16,793.70	R 143,634.57	KLEYNHANS FAMILY TRUST AND OTHERS
344	17315	FAIRBRIDGES WERTHEIM BECKER ATT	20170118	Clause 36(1)(a)(v)(c)	R 6,073.50		R 850.29	R 6,923.79	OVE4/0094 ERF 11456
345	17318	FAIRBRIDGES WERTHEIM BECKER (O	20170118	Clause 36(1)(a)(v)(c)	R 46,446.00		R 6,502.44	R 52,948.44	OVE4//00102 LOBI DEVELOPMENTS CC
346	17318	FAIRBRIDGES WERTHEIM BECKER AT	20170118	Clause 36(1)(a)(v)(c)	R 29,353.65		R 4,109.51	R 33,463.16	OVE4/0031 PARADISE PARK
347	17319	FAIRBRIDGES WERTHEIM BECKER AT	20170118	Clause 36(1)(a)(v)(c)	R 32,177.00		R 4,504.78	R 36,681.78	OVE4/0031 PARADISE PARK
348	17316	FAIRBRIDGES WERTHEIM BECKER AT	20170118	Clause 36(1)(a)(v)(c)	R 7,410.00		R 1,037.40	R 8,447.40	OVE4/0077BERGHOF
349	17317	FAIRBRIDGES WERTHEIM BECKER AT	20170118	Clause 36(1)(a)(v)(c)	R 5,438.00		R 761.32	R 6,199.32	OVE4/0088 WHALECOVE MEMO
350	17318	FAIRBRIDGES WERTHEIM BECKER AT	20170118	Clause 36(1)(a)(v)(c)	R 4,076.00		R 570.64	R 4,646.64	OVE4/0088 ERF 969 FRANSKRAAL GANSBAAI
351	17310	FAIRBRIDGES WERTHEIM BECKER AT	20170118	Clause 36(1)(a)(v)(c)	R 23,187.43		R 3,246.23	R 26,433.66	OVE4/0092 MARKET SQUARE EVICTION
352	17313	FAIRBRIDGES WERTHEIM BECKER AT	20170118	Clause 36(1)(a)(v)(c)	R 72,514.65		R 10,152.05	R 82,666.70	OVE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
353	17319	FAIRBRIDGES WERTHEIM BECKER ATT	20170118	Clause 36(1)(a)(v)(c)	R 48,353.20		R 6,769.44	R 55,122.64	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
354	17264	VORSTER & STEYN INC	20170104	Clause 36(1)(a)(v)(c)	R 51,977.85		R 2,496.62	R 54,474.47	LEGAL FEES
355	172815	AYANDA MBANGA COMMUNICATIONS (	20170109	Clause 36(1)(a)(v)(d)	R 33,041.79		R 4,625.83	R 37,667.62	PLASING VAN GROEP ADVERTENSIE IN DIE BURGER VAN SAT. 14 JAN 2017 (AFR) CAM129495
356	172816	AYANDA MBANGA COMMUNICATIONS (	20170109	Clause 36(1)(a)(v)(d)	R 15,147.53		R 2,120.64	R 17,268.17	PLASING VAN GROEPADVERTENSIE IN HERMANUS TIMES VAN 19 JAN 2017. ENG & AFR CAM129494
357	17286	AYANDA MBANGA COMMUNICATIONS (	20170124	Clause 36(1)(a)(v)(d)	R 9,124.22		R 1,277.39	R 10,401.61	PLASING VAN ADVERT. IN DIE HERMANUS TIMES VAN DO. 26/01/2017 AFR & ENG CAM129621
358	17285	BURGER A DIVISION OF MEDIA 24	20170110	Clause 36(1)(a)(v)(d)	R 3,552.37		R 497.33	R 4,049.70	ADVERT SC 1750/2016 H/T SBAAI MEENT RE-ADVERTISE
359	17288	BURGER A DIVISION OF MEDIA 24	20170110	Clause 36(1)(a)(v)(d)	R 5,100.00		R 714.00	R 5,814.00	ADVERT SC 1750/2016 RAPPORT SBAAI MEENT RE-ADVERTI
360	17287	BURGER A DIVISION OF MEDIA 24	20170111	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	SC 1750/2016 BURGER S B MEENT RE-ADVERTISE
361	17295	BURGER A DIVISION OF MEDIA 24	20170116	Clause 36(1)(a)(v)(d)	R 3,552.37		R 497.33	R 4,049.70	ADVERT SC 1753+54+55/2017 INCOME ADS-H/TIMES
362	17301	BURGER A DIVISION OF MEDIA 24	20170116	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	ADVERT SC 1753+54+55/2017 INCOME ADS-BURGER
363	173269	BURGER A DIVISION OF MEDIA 24	20170124	Clause 36(1)(a)(v)(d)	R 3,947.37		R 552.63	R 4,500.00	2016/17 (AFR/ENG/XHOS)
364	173369	BURGER A DIVISION OF MEDIA 24	20170125	Clause 36(1)(a)(v)(d)	R 4,618.43		R 646.57	R 5,265.00	H TIMES GRANT-IN-AID ADVERT. NOTICE 16/2017. 39X3
365	172542	GANSBAAI COURANT BK	20161214	Clause 36(1)(a)(v)(d)	R 3,449.13		R 482.87	R 3,932.00	PLASING VAN OVERSTRAND NUUSBRIEF 2016 IN GANSBAAI COURANT - 3 X VOLBLAAIE
366	172847	INDEPENDENT NEWSPAPERS (PTY) L	20170110	Clause 36(1)(a)(v)(d)	R 2,703.15		R 378.43	R 3,081.58	ADVERT SC 1750/2016 C/TIMES SBAAI MEENT RE-ADVERTISE
367	17299	INDEPENDENT NEWSPAPERS (PTY) L	20170116	Clause 36(1)(a)(v)(d)	R 2,948.88		R 412.84	R 3,361.72	ADVERT SC 1753+54+55/2017 INCOME ADS-C/TIMES
368	173261	OVERSTRAND HERALD	20170124	Clause 36(1)(a)(v)(d)	R 2,500.00				

#	Request	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
377	72884	FLIGHT SPECIALS	20170111	Clause 36(1)(a)(v)(e)	R 6,307.38		R 739.20	R 7,046.58	FLIGHT TICKETS
378	72864	LA COURONNE WINES (PTY) LTD	20170111	Clause 36(1)(a)(v)(e)	R 1,754.39		R 245.61	R 2,000.00	1 NIGHT BOOKING FOR 1 ADULT IN POOL ROOM AND 1 ADULT IN DAM ROOM
379	72895	PICNIC SCENES CC (COLONIAL GUE	20170112	Clause 36(1)(a)(v)(e)	R 3,166.70		R 443.30	R 3,610.00	ACCOMMODATION
380	73353	PINE LODGE RESORT	20170125	Clause 36(1)(a)(v)(e)	R 2,460.53		R 344.47	R 2,805.00	PINE LODGE RESORT, GEORGE, BED & BREAKFAST ACCOMMODATION, 30/01-02/02/2017
381	73408	PINE LODGE RESORT	20170126	Clause 36(1)(a)(v)(e)	R 2,460.53		R 344.47	R 2,805.00	ACCOMMODATION 30/01 - 02/02 MADELEIN ERASMUS
382	73029	PREMIER HOTELS AND RESORTS INT	20170116	Clause 36(1)(a)(v)(e)	R 3,666.67		R 513.33	R 4,180.00	ACCOMMODATION 17/01 TO 19/01/17 - 2 SINGLE ROOMS T LOUBSER & L JEFFHA
383	73112	PRESTIGE HOTEL (PARADE HOTEL)	20170118	Clause 36(1)(a)(v)(e)	R 7,333.34		R 1,026.66	R 8,360.00	ACCOMMODATION FOR INDABA 2017 - 3 PAX, 14 - 18 MAY 2017
384	72766	PROTEA HOTEL BREAKWATER LODGE	20170104	Clause 36(1)(a)(v)(e)	R 1,228.08		R 171.92	R 1,400.00	10 JAN 2016: 1X STANDARD DOUBLE ROOM, DINNER, BED & BREAKFAST FOR MR C GROENEWALD
385	72775	PROTEA HOTEL BREAKWATER LODGE	20170104	Clause 36(1)(a)(v)(e)	R 1,228.08		R 171.92	R 1,400.00	10 JAN 2016 - 1X STANDARD DOUBLE ROOM, DINNER, BED & BREAKFAST FOR ALD RUDOLPH SMITH
386	72662	SOUTHERN AFRICA REVENUE PROTEC	20161220	Clause 36(1)(a)(v)(f)	R 5,280.00		R 0.00	R 5,280.00	MEMBERSHIP FEES MEMBER NO 470
387	73181	RI COURIERS	20170120	Clause 36(1)(a)(v)(h)	R 6,578.95		R 921.05	R 7,500.00	VERVOER KOSTES VIR COURRIER DIENSTE VAN HERMANUS NA KAAPSTAD OP 'N AS AND WHEN BASIS
388	70864	GANSBAAI AIRCON AND REFRIGERAT	20161020	Clause 36(1)(a)(i)	R 1,990.00		R 278.60	R 2,268.60	REPAIR OF WALKIN FRIDGE NOT COOLING
389	73436	NE JONES T/A SUNSHINE SERVICES	20170130	Clause 36(1)(a)(i)	R 24,200.00		R 0.00	R 24,200.00	MEALS FOR SATURDAY AND SUNDAY
390	73922	VOICELOGGER SA (PTY) LTD	20170213	Clause 36(1)(a)(ii)	R 6,450.00		R 902.99	R 7,352.99	REBUILDING OMINOLOG AUDIO RECORDING SYSTEM IN THE CONTROL ROOM IN HERMANUS
391	72836	RUBBER STAMP & ENGRAVING CO (P	20170110	Clause 36(1)(a)(ii)	R 12,450.00		R 1,743.00	R 14,193.00	SUPPLY A NEW DONGLE 221548H- VISION EXPERT - VERSION 9 AND UPGRADE SOFTWARE
392	73578	TRUVELO MANUFACTURERS (PTY) LT	20170201	Clause 36(1)(a)(ii)	R 6,112.16		R 855.67	R 6,967.83	CALIBRATION MPC (1237)
393	74084	DRAGER SOUTH AFRICA (PTY) LTD	20170228	Clause 36(1)(a)(ii)	R 3,120.25		R 436.84	R 3,557.09	ANNUAL SERVICE OF SELF CONTAINING BREATHING APPARATUS SCBA
394	73485	MIR SPIKE OVERBERG CC	20170131	Clause 36(1)(a)(v)(a)	R 2,671.00		R 373.94	R 3,044.94	REMOVE ENERGISER, COURIER TO CT
395	73854	GUIMA HOLDINGS (PTY) LTD	20170209	Clause 36(1)(a)(v)(a)	R 2,932.41		R 410.53	R 3,342.94	INVESTIGATE FAULTY IGC CARD ON PABX
396	74338	FLO-RITE IRRIGATION	20170228	Clause 36(1)(a)(v)(a)	R 11,170.55		R 1,563.87	R 12,734.42	REPLACE PUMP WITH ZENITH SG PUMP AS PER QUOTATION
397	73835	DRAGER SOUTH AFRICA (PTY) LTD	20170209	Clause 36(1)(a)(v)(a)	R 11,900.25		R 1,666.04	R 13,566.29	SERIAL NUMBER GU4236
398	67503	ADT SECURITY (PTY) LTD - MONIT	20160718	Clause 36(1)(a)(v)(a)	R 15,343.00		R 2,148.02	R 17,491.02	FIX CAMERAS AT MAIN BUILDING HERMANUS
399	74012	GUIMA HOLDINGS (PTY) LTD	20170216	Clause 36(1)(a)(v)(a)	R 31,425.00		R 4,399.50	R 35,824.50	SIP LICENSES AND POWER SUPPLY (PSU-MLO)
400	73740	FAIRBRIDGES WERTHEIM BECKER AT	20170207	Clause 36(1)(a)(v)(c)	R 2,785.00		R 389.90	R 3,174.90	OVE4/0088 ERF 969 FRANSKRAAL GANSBAAI
401	73738	FAIRBRIDGES WERTHEIM BECKER (O	20170207	Clause 36(1)(a)(v)(c)	R 2,818.50		R 394.59	R 3,213.09	OVE4/0102 LOBI DEVELOPMENTS
402	73742	FAIRBRIDGES WERTHEIM BECKER ATT	20170207	Clause 36(1)(a)(v)(c)	R 3,110.86		R 435.51	R 3,546.37	OVE4/0091 HERMANUS BEACH CLUB HOMEOWNERS ASSOCIATION
403	73766	FAIRBRIDGES WERTHEIM BECKER ATT	20170208	Clause 36(1)(a)(v)(c)	R 3,993.00		R 559.02	R 4,552.02	OVE4/0077 BERGHOF
404	73768	FAIRBRIDGES WERTHEIM BECKER ATT	20170208	Clause 36(1)(a)(v)(c)	R 4,020.50		R 562.87	R 4,583.37	OVE4/0094 ERF 11456
405	73962	VORSTER & STEYN INC	20170215	Clause 36(1)(a)(v)(c)	R 6,115.79		R 856.21	R 6,972.00	TRANSPORT: LOCHNER FAM TRUST AAN OVERSTRAND MUNISPALITEIT: ERF 8660 KLEINMOND
406	73789	FAIRBRIDGES WERTHEIM BECKER ATT	20170208	Clause 36(1)(a)(v)(c)	R 6,391.00		R 894.74	R 7,285.74	OVE4/0103 EDEVOO INTERNATIONAL
407	73767	FAIRBRIDGES WERTHEIM BECKER ATT	20170208	Clause 36(1)(a)(v)(c)	R 12,807.50		R 1,793.05	R 14,600.55	OVE4/0086 WHALECOVE MEMO
408	73743	FAIRBRIDGES WERTHEIM BECKER AT	20170207	Clause 36(1)(a)(v)(c)	R 22,175.50		R 3,104.57	R 25,280.07	OVE4/0092 MARKET SQUARE EVICTION
409	73604	VORSTER & STEYN INC	20170202	Clause 36(1)(a)(v)(c)	R 22,285.15		R 1,697.64	R 23,982.79	LEGAL FEES
410	73757	FAIRBRIDGES WERTHEIM BECKER AT	20170207	Clause 36(1)(a)(v)(c)	R 23,304.74		R 3,262.66	R 26,567.40	OVE4/0065 DAVID WILLOUGHBY ABBOTT
411	73791	FAIRBRIDGES WERTHEIM BECKER ATT	20170208	Clause 36(1)(a)(v)(c)	R 40,440.60		R 3,912.33	R 44,352.93	OVE4/0104 JONATHAN V SALGA BARGAINING COUNCIL & 2 OTHERS
412	73754	FAIRBRIDGES WERTHEIM BECKER AT	20170207	Clause 36(1)(a)(v)(c)	R 55,597.00		R 7,783.58	R 63,380.58	OVE4/0031 PARADISE PARK
413	73746	FAIRBRIDGES WERTHEIM BECKER AT	20170207	Clause 36(1)(a)(v)(c)	R 59,201.79		R 8,288.25	R 67,490.04	OVE4/0093 WATER AND SANITATION SERVICES SOUTH AFRICA
414	73733	BURGER A DIVISION OF MEDIA 24	20170207	Clause 36(1)(a)(v)(d)	R 2,210.53		R 309.47	R 2,520.00	NOTICE NO: 18/2017 OMAF MEETING 22 FEBRUARY 2017
415	73611	INDEPENDENT NEWSPAPERS (PTY) L	20170202	Clause 36(1)(a)(v)(d)	R 2,211.66		R 309.63	R 2,521.29	ADVERT SC 1760/2017: GANSBAAI ERF 4081-CAPE TIMES
416	74169	INDEPENDENT NEWSPAPERS (PTY) L	20170221	Clause 36(1)(a)(v)(d)	R 2,457.41		R 344.03	R 2,801.44	ADVERTS SC 1758/2017 CAPE TIMES
417	74002	THEMBEKA PROPERTIES (PTY) LTD	20170216	Clause 36(1)(a)(v)(d)	R 2,640.00		R 0.00	R 2,640.00	HWC 12199 - MASSBUILD ADVERTISEMENT
418	74003	THEMBEKA PROPERTIES (PTY) LTD	20170216	Clause 36(1)(a)(v)(d)	R 2,640.00		R 0.00	R 2,640.00	HNC 11456 - HAVENGA ART 14 ADVERT
419	73528	BURGER A DIVISION OF MEDIA 24	20170131	Clause 36(1)(a)(v)(d)	R 2,842.11		R 397.89	R 3,240.00	ADVERTISEMENT OF THE WARD COMMITTEE MEETING VENUE AND TIMES IN THE HERMANUS TIMES
420	73750	INDEPENDENT NEWSPAPERS (PTY) L	20170207	Clause 36(1)(a)(v)(d)	R 3,194.63		R 447.24	R 3,641.87	ADVERT SEC 116- SC 1560/2015 HANRE- ENVIROSERV
421	74273	BURGER A DIVISION OF MEDIA 24	20170227	Clause 36(1)(a)(v)(d)	R 3,315.79		R 464.21	R 3,780.00	PLAAS NOTICE NR 28/2017 GED 1 VAN PLAAS 627 1 X IN UITGAWE VAN TIMES AFR ENG XHOSA
422	73609	BURGER A DIVISION OF MEDIA 24	20170202	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	ADVERT SC 1760/2017: GANSBAAI ERF 4081- H/T
423	73893	BURGER A DIVISION OF MEDIA 24	20170213	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	PLAAS KENNISGEWING NR 22/2017 ERF 6201 HWC 1 X IN UITGAWE VAN HERMANUS TIMES AFR ENG XHOSA
424	73446	BURGER A DIVISION OF MEDIA 24	20170130	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	ADVERT SC 1757-2017 COURT FLOOR HERM TIMES
425	73897	BURGER A DIVISION OF MEDIA 24	20170213	Clause 36(1)(a)(v)(d)	R 3,789.48		R 530.52	R 4,320.00	PLAAS KENNISGEWING NR 27/2017 ERF 6114 HVK 1 X IN DIE UITGAWE VAN HERMANUS TIMES AFR ENG XHOSA
426	73610	BURGER A DIVISION OF MEDIA 24	20170202	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	ADVERT SC 1760/2017: GANSBAAI ERF 4081-DIE BURGER
427	74171	BURGER A DIVISION OF MEDIA 24	20170221	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	ADVERT SC 1758/2017 DIE BURGER
428	74276	BURGER A DIVISION OF MEDIA 24	20170227	Clause 36(1)(a)(v)(d)	R 4,026.32		R 563.68	R 4,590.00	PLAAS NOTICE NR 21/2017 ERF 5318 HEC 1 X IN UITGAWE VAN TIMES AFR ENG XHOSA
429	73752	BURGER A DIVISION OF MEDIA 24	20170207	Clause 36(1)(a)(v)(d)	R 4,815.00		R 674.10	R 5,489.10	ADVERT SEC 116 SC1560/2015 HANRE ENVIROSERV
430	74168	BURGER A DIVISION OF MEDIA 24	20170221	Clause 36(1)(a)(v)(d)	R 7,105.27		R 994.73	R 8,100.00	ADVERTS SC 1758+1761/2017 HERMANUS TIMES
431	73678	AYANDA MBANGA COMMUNICATIONS (	20170206	Clause 36(1)(a)(v)(d)	R 16,793.34		R 2,351.05	R 19,144.39	PLASING VAN GROEP ADV. IN HERMANUS TIMES VAN DO. 09/02/2017. AFR & ENG CAM129800
432	73943	FLIGHT SPECIALS	20170214	Clause 36(1)(a)(v)(e)	R 2,377.78		R 332.88	R 2,710.66	CAPE TOWN TO LANSERIA 1 MARCH @ 15:55 RETURN LANSERIA TO CAPE TOWN 5 MARCH @ 16:10
433	73671	ABBADALE B AND B	20170203	Clause 36(1)(a)(v)(e)	R 2,720.00		R 0.00	R 2,720.00	ABBADALE GUESTHOUSE - ACCOMMODATION 6-10 FEB 2017
434	73802	FLIGHT SPECIALS	20170208	Clause 36(1)(a)(v)(e)	R 4,487.83		R 628.29	R 5,116.12	RETURN FLIGHTS :CAPE TOWN TO DURBAN (14 MAY 2017 & 19 MAY 2019).2 PERSONS
435	73848	SHERIFF HALFWAY HOUSE - ALEXAN	20170209	Clause 36(1)(a)(v)(i)	R 3,070.18		R 429.82	R 3,500.00	JAARORDER - SHERIFF HALFWAY HOUSE
436	73846	SHERIFF SANDTON SOUTH (ACTING)	20170209	Clause 36(1)(a)(v)(i)	R 5,263.16		R 736.84	R 6,000.00	JAARORDER - SHERIFF SANDTON SUID
437	75294	POWER MEASUREMENT AND DISTRIBU	20170328	Clause 36(1)(a)(ii)	R 24,300.00		R 3,402.00	R 27,702.00	SPI - YELLOW QUICK SEALS PMD LOGO & SERIAL NO.
438	75321	MASSAMATIC (PTY) LTD	20170329	Clause 36(1)(a)(v)(a)	R 5,376.50		R 752.71	R 6,129.21	REPAIR OF WEIGHBRIDGE PROGRAMME AT GANSBAAI LANDFILL
439	74665	WATER AND SANITATION SERVICES	20170310	Clause 36(1)(a)(v)(a)	R 21,538.42		R 3,015.37	R 24,553.79	REMOVE AND REPAIR 2 11KW MOTORS AND REPLACE STARTERS IN ELECTRICAL PANEL
440	SCD2974/17	URBAN DYNAMICS WESTERN CAPE	20170309	Clause 36(1)(a)(v)(a)	R 695,000.00		R 97,300.00	R 792,300.00	APPOINTMENT OF CONSULTANTS SCHULPHOEK DEVELOPMENT
441	74441	FAIRBRIDGES WERTHEIM BECKER ATT	20170306	Clause 36(1)(a)(v)(c)	R 4,756.38		R 665.89	R 5,422.27	OVE4/0104 A JONATHAN V SALGA BARGAINING COUNCIL & 2 OTHERS
442	74450	FAIRBRIDGES WERTHEIM BECKER ATT	20170306	Clause 36(1)(a)(v)(c)	R 4,855.50		R 679.77	R 5,535.27	CHARMAINE HENNING
443	74453	FAIRBRIDGES WERTHEIM BECKER ATT	20170306	Clause 36(1)(a)(v)(c)	R 5,148.50		R 720.79	R 5,869.29	OVE4/0103 DEDVCO INTERNATIONAL (PTY) LTD
444	74444	FAIRBRIDGES WERTHEIM BECKER ATT	20170306	Clause 36(1)(a)(v)(c)	R 8,250.00		R 1,155.00	R 9,405.00	OVE4/0065 DAVID WILLOUGHBY ABBOTT
445	74446	FAIRBRIDGES WERTHEIM BECKER AT	20170306	Clause 36(1)(a)(v)(c)	R 12,000.00		R 1,680.00	R 13,680.00	OVE4/0086 WHALECOVE MEMO
446	74297	VORSTER & STEYN INC	20170227	Clause 36(1)(a)(v)(c)	R 24,068.84		R 768.53	R 24,837.37	LEGAL FEES
447	74442	FAIRBRIDGES WERTHEIM BECKER AT	20170306	Clause 36(1)(a)(v)(c)	R 25,238.31		R 3,533.36	R 28,771.67	OVE4/0031 PARADISE PARK
448	74448	FAIRBRIDGES WERTHEIM BECKER AT	20170306	Clause 36(1)(a)(v)(c)	R 26,162.00		R 3,662.68	R 29,824.68	OVE4/0092 MARKET SQUARE EVICTION
449	75180	VORSTER & STEYN INC	20170327	Clause 36(1)(a)(v)(c)	R 31,041.24		R 2,657.76	R 33,699.00	LEGAL FEES
450	74449	FAIRBRIDGES WERTHEIM BECKER AT	20170306	Clause 36(1)(a)(v)(c)	R 49,936.10		R 6,991.05	R 56,927.15	OVE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
451	74612	CHIN ATTORNEYS	20170309	Clause 36(1)(a)(v)(c)	R 117,294.00		R 16,213.40	R 133,507.40	KLEYNHANS FAMILY TRUST AND OTHERS
452	74717	BURGER A DIVISION OF MEDIA 24	20170313	Clause 36(1)(a)(v)(d)	R 1,933.29		R 270.65	R 2,203.94	PUBLISH OF NOTICE 44/2017 ON 16 & 23 MARCH 2017
453	74716	GANSBAAI COURANT BK	20170313	Clause 36(1)(a)(v)(d)	R 2,385.97		R 334.03	R 2,720.00	PUBLISH NOTICE 44/2017 ON 16 & 23 MARCH 2017
454	75226	GANSBAAI COURANT BK	20170328	Clause 36(1)(a)(v)(d)	R 2,385.98		R 334.02	R 2,720.00	NOTICE NO: 46/2017 IDP, SDBIP
455	74561	OVERSTRAND HERALD	20170307	Clause 36(1)(a)(v)(d)	R 2,456.15		R 343.85	R 2,800.00	DRAFT POLICY RELATING TO THE STAGING OF EVENTS
456	75225	OVERSTRAND HERALD	20170328	Clause 36(1)(a)(v)(d)	R 2,456.15		R 343.85	R 2,800.00	NOTICE NO: 46/2017 IDP, SDBIP
457	74569	INDEPENDENT NEWSPAPERS (PTY) L	20170308	Clause 36(1)(a)(v)(d)	R 2,457.41		R 344.03	R 2,801.44	ADVERT SC 1764/2017 F/KLF STORE ROOM DIE BURGER
458	75022	INDEPENDENT NEWSPAPERS (PTY) L	20170322	Clause 36(1)(a)(v)(d)	R 2,457.41		R 344.03	R 2,801.44	ADVERT SC 1771/2017 CAPE TIMES
459	74312	BURGER A DIVISION OF MEDIA 24	20170228	Clause 36(1)(a)(v)(d)	R 2,605.26		R 364.74	R 2,970.00	NOTICE NO:34/2017 2ND ADJUSTMENTS BUDGET
460	75083	THEMBEKA PROPERTIES (PTY) LTD	20170323	Clause 36(1)(a)(v)(d)	R 2,640.00		R 0.00	R 2,640.00	YOMELELANI HZW 8937 - ADVERTISEMENT
461	75220	BURGER A DIVISION OF MEDIA 24	20170327	Clause 36(1)(a)(v)(d)	R 2,723.69		R 381.31	R 3,105.00	NOTICE OF PUBLIC WARD MEETING (IDP) FOR APRIL 2017
462	74562	OVERSTRAND HERALD	20170307	Clause 36(1)(a)(v)(d)	R 2,800.00		R 0.00	R 2,800.00	DRAFT BY-LAW RELATING TO THE STAGING OF EVENTS
463	74354	INDEPENDENT NEWSPAPERS (PTY) L	20170301	Clause 36(1)(a)(v)(d)	R 2,948.88		R 412.84	R 3,361.72	ADV SEC116 SC1683/2016 DUPIPE OUTDOOR ILLUMINATION
464	74555	BURGER A DIVISION OF MEDIA 24	20170307	Clause 36(1)(a)(v)(d)	R 3,078.95		R 431.05	R 3,510.00	DRAFT POLICY RELATING TO THE STAGING OF EVENTS
465	75269	BURGER A DIVISION OF MEDIA 24	20170328	Clause 36(1)(a)(v)(d)	R 3,078.95		R 431.05	R 3,510.00	PLAAS AD

#	Request	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
477	75307	BURGER A DIVISION OF MEDIA 24	20170328	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	ADVERT SC 1781/2017 HIRE OF PLANT AND EQUIPMENT
478	74503	BURGER A DIVISION OF MEDIA 24	20170306	Clause 36(1)(a)(v)(d)	R 3,789.47		R 530.53	R 4,320.00	PLAAS NOTICE NR 42/2017 ERF 1772 SSS 1 X IN UITGAWE VAN TIMES AFR ENG XHOSA
479	74567	BURGER A DIVISION OF MEDIA 24	20170308	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	ADVERT SC 1764/2017 F/KLF STORE ROOM DIE BURGER
480	75020	BURGER A DIVISION OF MEDIA 24	20170322	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	ADVERT SC 1771/2017 DIE BURGER
481	74686	INDEPENDENT NEWSPAPERS (PTY) L	20170310	Clause 36(1)(a)(v)(d)	R 4,423.32		R 619.26	R 5,042.58	SC 1767+1769/2017 CAPE TIMES
482	74355	BURGER A DIVISION OF MEDIA 24	20170301	Clause 36(1)(a)(v)(d)	R 4,815.00		R 674.10	R 5,489.10	ADV SEC116 SC1683/2016 DUPIE OUTDOOR ILLUMINATION
483	74983	BURGER A DIVISION OF MEDIA 24	20170317	Clause 36(1)(a)(v)(d)	R 4,815.00		R 674.10	R 5,489.10	ADVERT SEC 116 SC1701/2016 CIMSO
484	75041	BURGER A DIVISION OF MEDIA 24	20170322	Clause 36(1)(a)(v)(d)	R 4,815.00		R 674.10	R 5,489.10	SC1634/2015 & SC2735/2014 SEC 116 ADVERT ESRI
485	74348	INDEPENDENT NEWSPAPERS (PTY) L	20170228	Clause 36(1)(a)(v)(d)	R 7,225.86		R 1,011.61	R 8,237.47	ADVERT SC 1756+1759+1762 CAPE TIMES
486	74685	BURGER A DIVISION OF MEDIA 24	20170310	Clause 36(1)(a)(v)(d)	R 7,704.00		R 1,078.56	R 8,782.56	SC 1767+1769/2017 DIE BURGER
487	75308	INDEPENDENT NEWSPAPERS (PTY) L	20170328	Clause 36(1)(a)(v)(d)	R 9,092.38		R 1,272.93	R 10,365.31	ADS- SC1774; 1775; 1778; 1781/2017
488	75224	BURGER A DIVISION OF MEDIA 24	20170328	Clause 36(1)(a)(v)(d)	R 9,947.38		R 1,392.62	R 11,340.00	NOTICE NO: 46/2017 DRAFT IDP, SDBIP
489	74347	BURGER A DIVISION OF MEDIA 24	20170228	Clause 36(1)(a)(v)(d)	R 10,184.22		R 1,425.78	R 11,610.00	ADVERT SC 1756+1759+1762 DIE BURGER
490	74346	BURGER A DIVISION OF MEDIA 24	20170228	Clause 36(1)(a)(v)(d)	R 11,556.00		R 1,617.84	R 13,173.84	ADVERTS-SC1756+1762+1763/2017 HERM TIMES
491	74590	ATKV SAKI	20170308	Clause 36(1)(a)(v)(e)	R 1,954.39		R 273.61	R 2,228.00	ACC CLR KOMANI 13-14 MAR'17 MUN SPORT SUMMIT
492	75152	PREMIER HOTEL EAST LONDON ICC	20170324	Clause 36(1)(a)(v)(e)	R 2,017.55		R 282.45	R 2,300.00	ACCOMMODATION & BREAKFAST FOR DIRECTOR MADIKANE FROM 28 MARCH - 30 MARCH 2017
493	74577	CLUB MYKONOS LANGEBAAN RENTAL	20170308	Clause 36(1)(a)(v)(e)	R 2,192.99		R 307.01	R 2,500.00	ACCOMMODATION FOR L SMITH AND Z DAVIDS ATTENDING WCENUG MEETING ON 10MARCH 2017 AT CLUB MYKONOS
494	74584	GAP LODGE	20170308	Clause 36(1)(a)(v)(e)	R 3,520.00		R 0.00	R 3,520.00	GAP LODGE ACCOMMODATION 2 PAX 13 - 15 MARCH DOMESTIC AIR 5 & 7 APRIL 2017 RDH RUDOLPH SMITH AND SHUTTLE
495	75133	FLIGHT SPECIALS	20170324	Clause 36(1)(a)(v)(e)	R 4,597.43		R 643.63	R 5,241.06	SERVICE FROM AND TO AIRPORT
496	75106	FLIGHT SPECIALS	20170323	Clause 36(1)(a)(v)(e)	R 6,194.27		R 867.19	R 7,061.46	FLIGHT SA1373 FOR DIRECTOR MADIKANE ATTENDING
497	74473	IMFO - JOHANNESBURG	20170306	Clause 36(1)(a)(v)(g)	R 10,378.95		R 1,453.05	R 11,832.00	REGISTRATION FEES FOR MSCOA NATIONAL WORKSHOP, 9+10 MARCH '17
498	74556	WATER INSTITUTE OF SOUTHERN AF	20170307	Clause 36(1)(a)(v)(g)	R 11,850.00		R 1,659.00	R 13,509.00	WATER SUSTAINABILITY SYMPOSIUM 2017
499	75148	SHERIFF JOHANNESBURG SOUTH - O	20170324	Clause 36(1)(a)(v)(l)	R 1,754.39		R 245.61	R 2,000.00	JAARORDER - SHERIFF JOHANNESBURG SOUTH
500	75889	GANSBAAI PRECAST	20170410	Clause 36(1)(a)(i)	R 7,367.55		R 1,031.45	R 8,399.00	OPRIG VAN TUINMUUR - UILKRAALSMOND KRAGTASIE L: 7M & H: 2.4M
501	SCD2986/17	ALTECH NETSTAR	20170426	Clause 36(1)(a)(ii)		R 75,000.00	R 10,500.00	R 85,500.00	REPLACEMENT OF NETSTAR MONITORING UNITS IN VEHICLES
502	SCD2931A/17	AKURA MANUFACTURING (PTY) LTD	20170424	Clause 36(1)(a)(ii)	R 3,157.00		R 441.98	R 3,598.98	SERVICE OF BALER AT GANSBAAI LANDFIL
503	76172	DR STEFANIE BADENHORST	20170412	Clause 36(1)(a)(v)	R 12,690.00		R 0.00	R 12,690.00	PSYCHOMETRY OF MR A VENTER. FOLLOW-UP CONSULTATION
504	76536	FIRST TECHNOLOGY WESTERN CAPE	20170418	Clause 36(1)(a)(v)		R 22,195.21	R 3,107.32	R 25,302.53	ADDITIONAL MICROSOFT SERVER LICENSES & ASSURANCE
505	SCD2985/17	BARLOWORLD EQUIPMENT	20170424	Clause 36(1)(a)(v)	R 26,665.46		R 3,733.16	R 30,398.62	ATTEND TO OIL LEAK AND BLUE SMOKE OF CEM 42115
506	76539	GANSBAAI AIRCON AND REFRIGERAT	20170418	Clause 36(1)(a)(v)(a)	R 3,320.24		R 464.83	R 3,785.07	REPAIR AIRCON AT NTOMBISI OFFICE
507	75833	FLO-RITE IRRIGATION	20170410	Clause 36(1)(a)(v)(a)	R 73,570.62		R 10,299.88	R 83,870.50	REPAIR TO IRRIGATION SYSTEMS ON THE MOUNT PLEASANT SPORTS FIELDS
508	SCD2982B/17	MASSAMATIC (PTY) LTD	20170411	Clause 36(1)(a)(v)(a)	R 2,099.40		R 293.92	R 2,393.32	STRIP AND QUOTE MALFUNCTIONING OF WEIGHBRIDGE COMPUTER PROGRAMME
509	SCD2980/17	COASTAL TRUSSES (PTY) LTD	20170412	Clause 36(1)(a)(v)(a)	R 235,000.00		R 32,900.00	R 267,900.00	STRIP AND QUOTE REDESIGN & REPAIR MASIBULELE CRECHE ROOF
510	75869	FAIRBRIDGES WERTHEIM BECKER AT	20170410	Clause 36(1)(a)(v)(c)	R 3,725.50		R 521.56	R 4,247.06	OVE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
511	75849	FAIRBRIDGES WERTHEIM BECKER AT	20170410	Clause 36(1)(a)(v)(c)	R 3,804.00		R 532.56	R 4,336.56	OVE4/0077 BERGHOF
512	75927	VORSTER & STEYN INC	20170411	Clause 36(1)(a)(v)(c)	R 4,454.39		R 623.61	R 5,078.00	QUOTATION ARTICLE 31 TRANSPORT TITLE DEED PORTION OF 182 OF FARM 559 HANGKLIP
513	75930	VORSTER & STEYN INC	20170411	Clause 36(1)(a)(v)(c)	R 4,454.39		R 623.61	R 5,078.00	QUOTATION ARTICLE 31 TRANSPORT TITLE DEED: ERVEN 1180 & 1181 DE KEDLER
514	75865	FAIRBRIDGES WERTHEIM BECKER AT	20170410	Clause 36(1)(a)(v)(c)	R 5,499.18		R 769.88	R 6,269.06	OVE4/0092 MARKET SQUARE EVICTION
515	75844	FAIRBRIDGES WERTHEIM BECKER AT	20170410	Clause 36(1)(a)(v)(c)	R 7,036.46		R 985.10	R 8,021.56	OVE4/0031 PARADISE PARK
516	75848	FAIRBRIDGES WERTHEIM BECKER AT	20170410	Clause 36(1)(a)(v)(c)	R 8,186.85		R 1,146.15	R 9,333.00	OVE4/0065 DAWID WILLOUGHBY ABBOTT
517	75928	VORSTER & STEYN INC	20170411	Clause 36(1)(a)(v)(c)	R 8,658.78		R 1,212.22	R 9,871.00	QUOTATION ARTICLE 31 TRANSPORT TITLE DEED: ERVEN 248, 283, 369, 404 & 434 VAN DYKSBAAI
518	75929	VORSTER & STEYN INC	20170411	Clause 36(1)(a)(v)(c)	R 8,658.78		R 1,212.22	R 9,871.00	QUOTATION ARTICLE 31 TRANSPORT TITLE DEED: ERVEN 462 & 1019 FRANSKRAALSTRAND
519	75864	FAIRBRIDGES WERTHEIM BECKER AT	20170410	Clause 36(1)(a)(v)(c)	R 12,721.00		R 1,780.94	R 14,501.94	OVE4/0086 WHALECOVE MEMO
520	75900	FAIRBRIDGES WERTHEIM BECKER AT	20170410	Clause 36(1)(a)(v)(c)	R 13,609.29		R 1,905.30	R 15,514.59	OVE4/0106 FIRE SERVICES
521	75873	FAIRBRIDGES WERTHEIM BECKER ATT	20170410	Clause 36(1)(a)(v)(c)	R 34,915.00		R 4,888.10	R 39,803.10	OVE4/0105 ERF 1138 & 1178 EASTCLIFF
522	75842	FAIRBRIDGES WERTHEIM BECKER ATT	20170410	Clause 36(1)(a)(v)(c)	R 89,516.50		R 12,532.31	R 102,048.81	OVE4/0104 A JONATHAN VS SALGA BARGAINING COUNCIL
523	75692	VORSTER & STEYN INC	20170406	Clause 36(1)(a)(v)(c)	R 135,000.00		R 18,900.00	R 153,900.00	LEGAL FEES
524	74686	INDEPENDENT NEWSPAPERS (PTY) L	20170310	Clause 36(1)(a)(v)(d)	R 2,211.66		R 309.63	R 2,521.29	SC 1767+1769/2017 CAPE TIMES
525	76575	INDEPENDENT NEWSPAPERS (PTY) L	20170425	Clause 36(1)(a)(v)(d)	R 2,211.66		R 309.63	R 2,521.29	SC 1795/2017 ADVERT CAPE TIMES
526	76546	BURGER A DIVISION OF MEDIA 24	20170418	Clause 36(1)(a)(v)(d)	R 2,368.43		R 331.57	R 2,700.00	JDE AANSUIWERINGSBEGROTING EN HERSIENE (DBIP) VIR 2016/17
527	75422	OVERSTRAND HERALD	20170403	Clause 36(1)(a)(v)(d)	R 2,456.15		R 343.85	R 2,800.00	(AFR/ENG/XHOS)-KENNISGEWING 59/2017
528	76541	INDEPENDENT NEWSPAPERS (PTY) L	20170418	Clause 36(1)(a)(v)(d)	R 2,457.41		R 344.03	R 2,801.44	NOTICE NO: 47 SDF
529	76267	THEMBEKA PROPERTIES (PTY) LTD	20170413	Clause 36(1)(a)(v)(d)	R 2,640.00		R 0.00	R 2,640.00	ADVERT SC 1780/2017 DIESEL FUEL
530	76543	THEMBEKA PROPERTIES (PTY) LTD	20170418	Clause 36(1)(a)(v)(d)	R 2,640.00		R 0.00	R 2,640.00	ADVERT: RENEWAL OF GROENBERG LUKSEKILUB
531	76562	THEMBEKA PROPERTIES (PTY) LTD	20170421	Clause 36(1)(a)(v)(d)	R 2,640.00		R 0.00	R 2,640.00	JDE AANSUIWERINGSBEGROTING EN HERSIENE (DBIP) VIR 2016/17
532	76561	BEST WESTERN CAPE SUITES HOTEL	20170420	Clause 36(1)(a)(v)(d)	R 3,342.11		R 467.89	R 3,810.00	ERF 102 WESTCLIFF: PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS & CONSENT USE
533	76559	THEMBEKA PROPERTIES (PTY) LTD	20170420	Clause 36(1)(a)(v)(d)	R 3,532.00		R 0.00	R 3,532.00	ONE BEDROOM CLASSIC SUITE FOR MS C OCTOBER AND MS M MAO CHEIA WHO WILL BE ATTENDING COURSE
534	75540	BURGER A DIVISION OF MEDIA 24	20170404	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	ERF 3518 ONRUS RIVER: PROPOSED REMOVAL OF RESTRICTIONS, SUBDIVISION & DEPARTURE
535	75541	BURGER A DIVISION OF MEDIA 24	20170404	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	ADVERT SEC116 SCD2897/2016 RFG ELECTRONICS - CRAIG
536	75567	BURGER A DIVISION OF MEDIA 24	20170404	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	PLASING VAN MK52/2017 OP 6 APRIL 17: ERF 6236 EAST CLIFF: ROR EN
537	75863	BURGER A DIVISION OF MEDIA 24	20170410	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	AFWYKING
538	76574	BURGER A DIVISION OF MEDIA 24	20170425	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	MN 50/2017 WSDP HERMANUS TIMES 6 APRIL
539	76540	BURGER A DIVISION OF MEDIA 24	20170418	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	ADVERT SC 1773/2017 PARKING MANAGEMENT
540	76245	INDEPENDENT NEWSPAPERS (PTY) L	20170412	Clause 36(1)(a)(v)(d)	R 3,686.10		R 516.05	R 4,202.15	SC 1795/2017 ADVERT H/TIMES
541	74685	BURGER A DIVISION OF MEDIA 24	20170310	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	PLAAS NOTICE NR 58/2017 ERF 431 HNC 1 X IN UITGAWE VAN TIMES AFR ENG XHOSA
542	76064	BURGER A DIVISION OF MEDIA 24	20170412	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	SC1644/2015 SEC116 & SEC33: BANKING SERVICES
543	76542	BURGER A DIVISION OF MEDIA 24	20170418	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	SC 1767+1769/2017 DIE BURGER
544	76573	BURGER A DIVISION OF MEDIA 24	20170425	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	ADVERT SC 1773/2017 PARKING MANAGEMENT DIE BURGER
545	76252	BURGER A DIVISION OF MEDIA 24	20170412	Clause 36(1)(a)(v)(d)	R 4,815.00		R 674.10	R 5,489.10	ADVERT SC 1780/2017 DIESEL FUEL
546	74348	INDEPENDENT NEWSPAPERS (PTY) L	20170228	Clause 36(1)(a)(v)(d)	R 4,964.50		R 695.03	R 5,659.53	ADVERT SC 1795/2017 ADVERT DIE BURGER
547	76241	BURGER A DIVISION OF MEDIA 24	20170412	Clause 36(1)(a)(v)(d)	R 5,052.64		R 707.36	R 5,760.00	SC1644/2015 SEC116 & SEC33: BANKING SERVICES
548	75308	INDEPENDENT NEWSPAPERS (PTY) L	20170328	Clause 36(1)(a)(v)(d)	R 6,880.72		R 963.30	R 7,844.02	ADVERT SC 1756+1759+1762 CAPE TIMES
549	74347	BURGER A DIVISION OF MEDIA 24	20170228	Clause 36(1)(a)(v)(d)	R 7,105.26		R 994.74	R 8,100.00	ADS- SC1774; 1775; 1778; 1781/2017
550	75461	BURGER A DIVISION OF MEDIA 24	20170403	Clause 36(1)(a)(v)(d)	R 7,105.27		R 994.73	R 8,100.00	ADVERT SC 1756+1759+1762 DIE BURGER
551	74346	BURGER A DIVISION OF MEDIA 24	20170228	Clause 36(1)(a)(v)(d)	R 7,704.00		R 1,078.56	R 8,782.56	ADVERTS SC 1779+1782/2017 HERMANUS TIMES
552	75860	COMMUNICATIONS (	20170410	Clause 36(1)(a)(v)(d)	R 10,062.62		R 1,408.76	R 11,471.38	ADVERTS-SC1756+1762+1763/2017 HERM TIMES
553	74717	BURGER A DIVISION OF MEDIA 24	20170313	Clause 36(1)(a)(v)(d)	R 11,091.28		R 1,552.78	R 12,644.06	PLASING VAN ADVERT. IN DIE HERMANUS TIMES; GANSBAAI COURANT EN OVERSTRAND HERALD. DO. 13/04/2017
554	75309	BURGER A DIVISION OF MEDIA 24	20170328	Clause 36(1)(a)(v)(d)	R 11,556.00		R 1,617.84	R 13,173.84	PUBLISH OF NOTICE 44/2017 ON 16 & 23 MARCH 2017
555	76565	FLIGHT SPECIALS	20170421	Clause 36(1)(a)(v)(e)	R 2,470.23		R 345.83	R 2,816.06	ADS- SC1774; 1775; 1778; 1781/2017
556	75106	FLIGHT SPECIALS	20170323	Clause 36(1)(a)(v)(e)	R 4,654.67		R 645.99	R 5,300.66	CLR GILLION DURBAN INDBA 15-19 MAY'17 FLIGHTS
557	76283	FLIGHT SPECIALS	20170413	Clause 36(1)(a)(v)(e)	R 5,092.46		R 285.60	R 5,378.06	FLIGHT SA1373 FOR DIRECTOR MADIKANE ATTENDING
558	76583	GARDEN COURT SOUTH BEACH	20170426	Clause 36(1)(a)(v)(e)	R 8,216.67		R 1,150.33	R 9,367.00	RETURN FLIGHTS FOR MR. MADIKANE - TOURISM INDBA IN DURBAN
559	76291	GARDEN COURT SOUTH BEACH	20170413	Clause 36(1)(a)(v)(e)	R 8,622.11		R 1,207.09	R 9,829.20	ACC CLR GILLION 15 TO 19 MAY'17 DURBAN INDBA
560	75494	RI COURIERS	20170403	Clause 36(1)(a)(v)(h)	R 1,754.39		R 245.61	R 2,000.00	ACCOMMODATION FOR MR MADIKANE (TOURISM INDBA)
561	75383	SHERIFF JOHANNESBURG WEST	20170330	Clause 36(1)(a)(v)(i)	R 1,754.39		R 245.61	R 2,000.00	COURIER SERVICE: HERMANUS TO DURBAN DELIVERY DATE: 15 MAY 2017
562	75743	SHERIFF BLOEMFONTEIN EAST - RO	20170407	Clause 36(1)(a)(v)(i)	R 1,754.39		R 245.61	R 2,000.00	JAARORDER - SHERIFF JOHANNESBURG WES
563	75748	SHERIFF BOKSBURG - MALULIE VP	20170407	Clause 36(1)(a)(v)(i)	R 1,754.39		R 245.61	R 2,000.00	JAARORDER - SHERIFF BLOEMFONTEIN EAST
564	76730	SMARAGD HANDEL (PTY) LTD (OMEGA	20170518	Clause 36(1)(a)(i)	R 1,996.50				

#	Request	Supplier	Date	Deviation in terms of Clause 36(1)(a)	Amount Operational	Amount Capital	VAT @ 14%	Value of the Deviation	Comments / Line description
580	76635	THEMBEKA PROPERTIES (PTY) LTD	20170505	Clause 36(1)(a)(v)(d)	R 2,640.00		R 0.00	R 2,640.00	PLAAS NOTICE NR 69/2017 ERF 4612 HNC 1 X IN UITGAWE VAN VILLAGE NEWS AFR ENG XHOSA
581	76637	THEMBEKA PROPERTIES (PTY) LTD	20170505	Clause 36(1)(a)(v)(d)	R 2,640.00		R 0.00	R 2,640.00	PLAAS NOTICE NR 70/2017 ERF 11018 HWC 1X IN UITGAWE VAN VILLAGE NEWS AFR ENG XHOSA.
582	76693	THEMBEKA PROPERTIES (PTY) LTD	20170515	Clause 36(1)(a)(v)(d)	R 2,640.00		R 0.00	R 2,640.00	ARTICLE 14 ADVERTISEMENT - SANDBAAI COMMONAGE ERF 2834
583	76732	THEMBEKA PROPERTIES (PTY) LTD	20170518	Clause 36(1)(a)(v)(d)	R 2,640.00		R 0.00	R 2,640.00	PLAAS NOTICE NR 80/2017 ERF 4771 & 4075 HVK 1 X IN UITGAWE VAN VILLAGE NEWS AFR ENG XHOSA
584	75755	HELLO MAGAZINE CC	20170407	Clause 36(1)(a)(v)(d)	R 2,700.00		R 0.00	R 2,700.00	MAGAZINE PUBLICATION/LISTING OF CAPE WHALE COAST
585	73205	DE LA CROIX D (THE PHOTO WORKS)	20170123	Clause 36(1)(a)(v)(d)	R 2,810.10		R 0.00	R 2,810.10	ADVERT - SA INFO MAGAZINE HALF PAGE (OVERBERG MAGAZINE).
586	76649	BURGER A DIVISION OF MEDIA 24	20170508	Clause 36(1)(a)(v)(d)	R 2,842.11		R 397.90	R 3,240.01	ERF 1391 HAWSTON : PROPOSED CONSENT USE
587	76622	BURGER A DIVISION OF MEDIA 24	20170504	Clause 36(1)(a)(v)(d)	R 3,157.90		R 442.11	R 3,600.01	PLACEMENT OF MAYORAL AWARDS" IN HT ON THE 26 MAY 2017 "
588	76638	OVERSTRAND HERALD	20170505	Clause 36(1)(a)(v)(d)	R 3,157.90		R 442.10	R 3,600.00	PLACEMENT OF MAYORAL AWARDS" ADVERTISEMENTS IN THE OVERSTRAND HERALD ON 12 MAY AND 9 JUNE 2017."
589	75461	BURGER A DIVISION OF MEDIA 24	20170403	Clause 36(1)(a)(v)(d)	R 3,552.63		R 497.37	R 4,050.00	ADVERTS SC 1779-1782/2017 HERMANUS TIMES
590	76784	BURGER A DIVISION OF MEDIA 24	20170529	Clause 36(1)(a)(v)(d)	R 3,552.64		R 497.36	R 4,050.00	ADVERT SC 1730/2017 H/T FIRE FIGHTING APPL
591	76697	BURGER A DIVISION OF MEDIA 24	20170515	Clause 36(1)(a)(v)(d)	R 3,852.00		R 539.28	R 4,391.28	ADVERT SC 1786/2017 H/TIMES INFORMAL SETTLEMENTS
592	76733	THEMBEKA PROPERTIES (PTY) LTD	20170518	Clause 36(1)(a)(v)(d)	R 4,400.00		R 0.00	R 4,400.00	PLAAS NOTICE NR 81/2017 STANFORD BEHUISING 1 X IN UITGAWE VAN VILLAGE NEWS
593	75815	HIGHBURY SAIKA MEDIA	20170410	Clause 36(1)(a)(v)(d)	R 4,912.29		R 687.71	R 5,600.00	CWC ADVERTISEMENT IN PUBLICATION AND SOCIAL MEDIA LISTING
594	76624	THEMBEKA PROPERTIES (PTY) LTD	20170504	Clause 36(1)(a)(v)(d)	R 5,016.00		R 0.00	R 5,016.00	PLACEMENT OF MAYORAL AWARDS" IN VILLAGE NEWS ON THE 9 MAY & 20 JUNE 2017."
595	76785	BURGER A DIVISION OF MEDIA 24	20170529	Clause 36(1)(a)(v)(d)	R 5,988.00		R 1,258.32	R 10,246.32	ADVERT SC 1797 TO 1801/2017 DIE BURGER 5 ADS
596	76787	INDEPENDENT NEWSPAPERS (PTY) L	20170529	Clause 36(1)(a)(v)(d)	R 9,476.00		R 1,326.64	R 10,802.64	ADVERT SC 1797-1801/2017 CAPE TIMES 5 ADS HANRE
597	76758	COMMUNICATIONS (	20170522	Clause 36(1)(a)(v)(d)	R 10,062.61		R 1,408.76	R 11,471.37	PLASING VAN ADVERTENSIE IN DIE HERMANUS TIMES VAN DO. 25 MEI 2017 BIB. ASS. CAM130783
598	76826	COMMUNICATIONS (	20170531	Clause 36(1)(a)(v)(d)	R 14,708.30		R 2,059.16	R 16,767.46	PLASING VAN GROEP ADVERTENSIE IN DIE CAPE TIMES VAN MA 05/06/2017. ENG. CAM130882
599	76825	COMMUNICATIONS (	20170531	Clause 36(1)(a)(v)(d)	R 36,022.56		R 5,043.14	R 41,065.70	PLASING VAN GROEPADVERTENSIE IN DIE HERMANUS TIMES VAN DO 01/06/2017 ENG & AFR CAM130849
600	75488	AYANDA MBANGA COMMUNICATIONS (	20170403	Clause 36(1)(a)(v)(d)	R 45,072.42		R 6,310.14	R 51,382.56	PLASING VAN GROEP ADVERT. IN HERMANUS TIMES VAN 30/03/17 ENG EN AFR.
601	75497	AYANDA MBANGA COMMUNICATIONS (	20170403	Clause 36(1)(a)(v)(d)	R 54,737.10		R 7,663.19	R 62,400.29	PLASING VAN GROEP ADVERT. IN DIE BURGER VAN 01/04/17 - AFRIKAANS
602	76776	STRAND TOWER HOTEL	20170526	Clause 36(1)(a)(v)(e)	R 2,456.14		R 343.86	R 2,800.00	RESERVATION NO.: 793652 ACCOMMODATION FOR ALD RUDOLPH SMITH TO ATTEND SALGA COUNCIL OF MAYORS 8-9 JU
603	76657	PROTEA HOTEL BREAKWATER LODGE	20170509	Clause 36(1)(a)(v)(e)	R 2,456.15		R 343.85	R 2,800.00	COUNCILLORS ACC 17 MAY'17 SALGA WORKING GROUP
604	76658	HELLO GARDEN ROUTE (PTY) LTD	20170509	Clause 36(1)(a)(v)(e)	R 2,850.00		R 0.00	R 2,850.00	THREE NIGHTS ACCOMMODATION IN KNSNA TO ATTEND THE BLUE FLAG WORKSHOP
605	76582	PROTEA HOTEL BREAKWATER LODGE	20170426	Clause 36(1)(a)(v)(e)	R 2,904.08		R 406.56	R 3,310.64	1 NIGHT ACCOMMODATION FOR 16 MAY FOR R LOUW AND G SMIT DINNER, BED, BREAKFAST
606	76656	PROTEA HOTEL BREAKWATER LODGE	20170509	Clause 36(1)(a)(v)(e)	R 4,912.29		R 687.71	R 5,600.00	COUNCILLORS ACC 16 MAY'17 SALGA WORKING GROUP
607	76174	ENGINEERING COUNCIL OF SOUTH A	20170412	Clause 36(1)(a)(v)(f)	R 3,181.58		R 445.42	R 3,627.00	ANNUAL FEES 2017/2018 (NON-MEMBER OF A VA)
608	76360	ENGINEERING COUNCIL OF SOUTH A	20170413	Clause 36(1)(a)(v)(f)	R 3,181.58		R 445.42	R 3,627.00	MEMBERSHIP FEES JH BLIGNAUT
609	76163	INSIGHT TRAINING CONSULTING (P	20170412	Clause 36(1)(a)(v)(g)	R 5,701.76		R 798.24	R 6,500.00	STORM WATER INFRASTRUCTURE WORKSHOP
610	75554	CONSULTING ENGINEERS SOUTH AFR	20170404	Clause 36(1)(a)(v)(g)	R 10,260.00		R 0.00	R 10,260.00	NATIONAL TREASURY STANDARD FOR INFRASTURE SEMINAR
611	76753	IMFO - JOHANNESBURG	20170519	Clause 36(1)(a)(v)(g)	R 2,219.30		R 310.70	R 2,530.00	REGISTRATION FEES: E.HOONBERG / V.ALLEN FOR OIGFARO (IMFO) WC
612	76197	ENDLESS VINEYARDS LODGE	20170412	Clause 36(1)(a)(v)(g)	R 3,000.00		R 420.00	R 3,420.00	ANNUAL SEMINAR 5-6 JUNE 2017
613	76673	SHERIFF WYNBERG EAST (ACTING)	20170511	Clause 36(1)(a)(v)(i)	R 4,385.97		R 614.03	R 5,000.00	CONFRENCING - JUNE 2017
614	76993	TRAFFIC MANAGEMENT TECHNOLOGY	20170628	Clause 36(1)(a)(j)	R 6,855.00		R 959.70	R 7,814.70	JAARORDER - SHERIFF WYNBERG EAST
615	1	DERELIZE PRINTING	20170619	Clause 36(1)(a)(j)	R 6,144.00		R 0.00	R 6,144.00	UITROEFPLOOI EN HERSTELWERK AAN MOUNT PLEASANT VOETOORGANG
616	69048	EARLYWORX 282 (PTY) LTD (FPSA)	20160829	Clause 36(1)(a)(v)	R 30,701.76		R 4,298.24	R 35,000.00	PROCUREMENT OF BLANKETS FOR COMMUNITY MEMBERS AFFECTED BY FLOODING & SEVERE COLD FRONT
617	76909	MOOV FUEL (PTY) LTD	20170609	Clause 36(1)(a)(v)	R 11,280.00		R 1,579.20	R 12,859.20	POSTAGE FRANKING MACHINE
618	76923	EARLYWORX 282 (PTY) LTD (FPSA)	20170613	Clause 36(1)(a)(v)	R 3,055.93		R 427.82	R 3,483.75	REFURBISH THE 3 DIESEL TANKS AS QUOTED
619	76929	WORK DYNAMICS (PTY) LTD	20170613	Clause 36(1)(a)(v)	R 23,642.00		R 3,309.88	R 26,951.88	FPSA SERVICE, FPSA TELESET & SAPO LICENCE RENEWAL FOR FRANKING MACHINE
620	76985	KLEINMOND BOUHANDEL	20170627	Clause 36(1)(a)(v)		R 24,997.45	R 3,499.57	R 28,497.02	MARKET RELATED INFORMATION FOR SECTION 54A AND S56 DIRECTORS
621	76987	BUCO HERMANUS	20170627	Clause 36(1)(a)(v)		R 44,374.27	R 6,212.40	R 50,586.67	PROCUREMENT OF BUILDING MATERIALS FOR MOOIUTSIG COMMUNITY HALL, BETTY'S BAY
622	76989	EARLYWORX 282 (PTY) LTD (FPSA)	20170627	Clause 36(1)(a)(v)	R 2,982.15		R 417.50	R 3,399.65	PROCUREMENT OF BUILDING MATERIALS FOR MOOIUTSIG COMMUNITY HALL, BETTY'S BAY
623	76937	RICTS HOLDINGS (PTY) LTD	20170614	Clause 36(1)(a)(v)(a)	R 12,952.41		R 1,813.34	R 14,765.75	115SERV1000 FPSA SERVICE POSTAL FRANKING MACHINE
624	76849	FAIRBRIDGES WERTHEIM BECKER AT	20170602	Clause 36(1)(a)(v)(c)	R 48,528.50		R 6,793.99	R 55,322.49	SUPPLY & INSTALL GABLE WALL & SMALL PARTS
625	76851	FAIRBRIDGES WERTHEIM BECKER AT	20170602	Clause 36(1)(a)(v)(c)	R 2,295.50		R 321.37	R 2,616.87	0VE4/0071 SANDMINE
626	76853	FAIRBRIDGES WERTHEIM BECKER AT	20170602	Clause 36(1)(a)(v)(c)	R 17,924.19		R 2,509.38	R 20,433.57	0VE4/0077 BERGHOF
627	76854	FAIRBRIDGES WERTHEIM BECKER AT	20170602	Clause 36(1)(a)(v)(c)	R 7,543.50		R 1,056.09	R 8,599.59	0VE4/0085 WHALECOVE MEMO
628	76855	FAIRBRIDGES WERTHEIM BECKER AT	20170602	Clause 36(1)(a)(v)(c)	R 17,435.81		R 2,441.01	R 19,876.82	0VE4/0092 MARKET SQUARE EVICTION
629	76859	FAIRBRIDGES WERTHEIM BECKER AT	20170602	Clause 36(1)(a)(v)(c)	R 10,195.12		R 1,427.31	R 11,622.43	0VE4/0106 FORE SERVICES
630	76861	FAIRBRIDGES WERTHEIM BECKER ATT	20170602	Clause 36(1)(a)(v)(c)	R 3,620.18		R 506.82	R 4,127.00	0VE4/0104 A JONATHAN VSALGA BARGAINING COUNCIL
631	76884	FAIRBRIDGES WERTHEIM BECKER (O	20170607	Clause 36(1)(a)(v)(c)	R 14,817.50		R 2,074.45	R 16,891.95	0VE4/0108 BUNGANE FACILITY & SERVICES
632	76885	FAIRBRIDGES WERTHEIM BECKER AT	20170607	Clause 36(1)(a)(v)(c)	R 49,097.04		R 3,645.04	R 52,742.08	0VE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
633	76902	FAIRBRIDGES WERTHEIM BECKER AT	20170608	Clause 36(1)(a)(v)(c)	R 3,925.81		R 549.61	R 4,475.42	0VE4/0092 MARKET SQUARE EVICTION
634	76912	FAIRBRIDGES WERTHEIM BECKER (O	20170612	Clause 36(1)(a)(v)(c)	R 14,493.68		R 2,029.11	R 16,522.79	0VE4/0108 BUNGANE FACILITY & SERVICES
635	76942	FAIRBRIDGES WERTHEIM BECKER AT	20170615	Clause 36(1)(a)(v)(c)	R 10,699.50		R 1,497.93	R 12,197.43	0VE4/0031 PARADISE PARK
636	76943	FAIRBRIDGES WERTHEIM BECKER AT	20170615	Clause 36(1)(a)(v)(c)	R 5,108.00		R 715.12	R 5,823.12	0VE4/0077 BERGHOF
637	76944	FAIRBRIDGES WERTHEIM BECKER AT	20170615	Clause 36(1)(a)(v)(c)	R 4,162.50		R 582.75	R 4,745.25	0VE4/0086 WHALECOVE MEMO
638	76945	FAIRBRIDGES WERTHEIM BECKER AT	20170615	Clause 36(1)(a)(v)(c)	R 2,530.16		R 354.22	R 2,884.38	0VE4/0093 WATER & SANITATION SERVICES SOUTH AFRICA
639	76946	FAIRBRIDGES WERTHEIM BECKER AT	20170615	Clause 36(1)(a)(v)(c)	R 20,707.50		R 2,899.05	R 23,606.55	0VE4/0100 KARWYDESKRAAL CONTRACTUAL DISPUTE
640	76994	FAIRBRIDGES WERTHEIM BECKER AT	20170628	Clause 36(1)(a)(v)(c)	R 35,275.50		R 4,938.57	R 40,214.07	0VE4/0031 PARADISE PARK
641	76995	FAIRBRIDGES WERTHEIM BECKER AT	20170628	Clause 36(1)(a)(v)(c)	R 3,835.00		R 536.90	R 4,371.90	0VE4/0077 BERGHOF
642	76996	FAIRBRIDGES WERTHEIM BECKER AT	20170628	Clause 36(1)(a)(v)(c)	R 11,491.52		R 1,608.81	R 13,100.33	0VE4/0086 WHALECOVE MEMO
643	76998	FAIRBRIDGES WERTHEIM BECKER AT	20170628	Clause 36(1)(a)(v)(c)	R 22,892.00		R 3,204.88	R 26,096.88	0VE4/0100 KARWYDESKRAAL CONTRACTUAL DISPUTE
644	77000	FAIRBRIDGES WERTHEIM BECKER AT	20170628	Clause 36(1)(a)(v)(c)	R 18,389.33		R 2,574.51	R 20,963.84	0VE4/0106 FIRE SERVICES
645	77001	FAIRBRIDGES WERTHEIM BECKER (O	20170628	Clause 36(1)(a)(v)(c)	R 5,631.00		R 788.34	R 6,419.34	0VE4/0108 BUNGANE FACILITY & SERVICES
646	75811	BURGER A DIVISION OF MEDIA 24	20170410	Clause 36(1)(a)(v)(d)	R 2,210.53		R 309.47	R 2,520.00	FINAL IDP NOTICE
647	76844	BURGER A DIVISION OF MEDIA 24	20170602	Clause 36(1)(a)(v)(d)	R 3,552.63		R 497.37	R 4,050.00	ADVERT SC 1806/2017 H/TIMES PLOT CLEARING
648	76860	THEMBEKA PROPERTIES (PTY) LTD	20170602	Clause 36(1)(a)(v)(d)	R 2,558.16		R 0.00	R 2,558.16	KENNISG.NR.-85/2017-BEGROTING EN TARIWE 2017/2018 PLAAS 6 JUNIE 2017. AFR/ENG/XHOS
649	76866	BURGER A DIVISION OF MEDIA 24	20170602	Clause 36(1)(a)(v)(d)	R 2,368.43		R 331.57	R 2,700.00	KENNISG.NR.-85/2017-BEGROTING EN TARIWE 2017/2018 PLAAS 8 JUNIE 2017. AFR/ENG/XHOS
650	76871	BURGER A DIVISION OF MEDIA 24	20170606	Clause 36(1)(a)(v)(d)	R 4,105.26		R 574.74	R 4,680.00	ERF 106 BEACH ROAD SANDBAAI: PROPOSED REMOVAL OF RESTRICTIVE CONDITIONS & CONSENT USES
651	76872	THEMBEKA PROPERTIES (PTY) LTD	20170606	Clause 36(1)(a)(v)(d)	R 8,652.60		R 0.00	R 8,652.60	WATER QUALITY ADVERTS
652	76973	BURGER A DIVISION OF MEDIA 24	20170621	Clause 36(1)(a)(v)(d)	R 6,000.00		R 840.00	R 6,840.00	ADVERT: DATABASE REGISTRATION
653	76934	THE INSTITUTE OF INTERNAL AUDI	20170614	Clause 36(1)(a)(v)(f)	R 5,943.00		R 832.02	R 6,775.02	ANNUAL MEMBERSHIP RENEWAL - SUBSCRIPTION FEE & ONLINE LIBRARY SUBSCRIPTION
TOTAL					653	R 8,649,364.18	R 214,861.93	R 1,108,951.78	R 9,973,177.89

SUPPLY CHAIN MANAGEMENT

AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE IN EXCESS OF R2 000 IN TERMS OF CLAUSE 45 OF THE POLICY FOR THE PERIOD 01 JULY 2016 - 30 JUNE 2017

NUM	Relationship	To Whom	CAPACITY	Creditor Name	Value
1	SPOUSE	ADELINE BRINK	MANAGER: CORPORATE SERVICES-DRAKENSTEIN MUNI.	WAB PRINTMEDIA (PTY) LTD	R 6,900.00
2	SPOUSE	ADELINE BRINK	MANAGER: CORPORATE SERVICES-DRAKENSTEIN MUNI.	WAB PRINTMEDIA (PTY) LTD	R 2,100.00
3	SPOUSE	ADELINE BRINK	MANAGER: CORPORATE SERVICES-DRAKENSTEIN MUNI.	WAB PRINTMEDIA (PTY) LTD	R 2,250.00
4	CHILD	ALETHEA JOHNSON	LIBRARY ASSISTANT (OVERSTRAND MUNICIPALITY)	JAHWU HIRING	R 2,430.00
5	SPOUSE	CHARLOTTE HECTOR	QUALITY ACCESSOR(NHBRC)	PREMISES	R 3,087.94
6	SPOUSE	CHARLOTTE HECTOR	QUALITY ACCESSOR(NHBRC)	PREMISES	R 2,475.16
7	SPOUSE	CHARLOTTE HECTOR	QUALITY ACCESSOR(NHBRC)	PREMISES	R 2,958.46
8	SPOUSE	CHARLOTTE HECTOR	QUALITY ACCESSOR(NHBRC)	PREMISES	R 6,359.60
9	SISTER IN LAW	DENISE BRAND	PA - DIRECTOR - INFRASTRUCTURE (O.M.)	SALES A	R 7,000.00
10	SISTER IN LAW	DENISE BRAND	PA - DIRECTOR - INFRASTRUCTURE (O.M.)	SALES A	R 8,750.00
11	SISTER IN LAW	DENISE BRAND	PA - DIRECTOR - INFRASTRUCTURE (O.M.)	SALES A	R 2,560.00
12	SISTER IN LAW	DENISE BRAND	PA - DIRECTOR - INFRASTRUCTURE (O.M.)	SALES A	R 2,560.00
13	SISTER IN LAW	DENISE BRAND	PA - DIRECTOR - INFRASTRUCTURE (O.M.)	SALES A	R 2,560.00
14	SISTER IN LAW	DENISE BRAND	PA - DIRECTOR - INFRASTRUCTURE (O.M.)	SALES A	R 4,640.00
15	CHILD	DON RHODE - SON OF MR D RHODE	POLICE OFFICER (SAP)	RHODE BROS STEEL PROJECTS CC	R 12,540.00
16	CHILD	DR PAM ALBERTYN	FIRE PROTECTION OFFICE (NATIONAL PARKS)	BREDASDORP VLAKTE FIRE PROTECTION ASSOCIATION	R 3,560.00
17	PARENT	ELSABE STADLER	MANAGER: CLIENT SERVICES (OVERSTRAND MUNICIPALITY)	LIEBENBERG R (RL SPARES)	R 5,342.50
18	PARENT	ELSABE STADLER	MANAGER: CLIENT SERVICES (OVERSTRAND MUNICIPALITY)	LIEBENBERG R (RL SPARES)	R 10,870.00
19	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 17,855.25
20	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 40,380.00
21	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 11,629.60
22	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 6,832.50
23	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 8,420.00
24	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 7,750.00
25	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 9,948.80
26	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 4,580.00
27	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 17,992.00
28	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 6,244.00
29	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 10,486.00
30	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 17,617.50
31	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 10,181.00
32	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 8,502.00
33	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 55,931.20
34	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 14,721.60
35	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 38,707.00
36	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 11,391.80
37	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 6,965.20
38	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 12,678.00
39	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 18,201.00
40	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 7,549.50
41	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 2,832.00
42	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 15,768.00
43	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 18,890.00
44	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 17,819.50

45	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 14,512.10
46	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 9,388.00
47	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 8,593.50
48	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 7,908.50
49	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 11,482.00
50	INLAW	GERRIT COETZEE	PRINCIPAL TECHNICIAN - BUILDING DEPARTMENT (O.M.)	DU PLESSIS SW	R 11,584.75
51	SPOUSE	GERT WEPENER	CONSULTANT (STELLENBOSCH MUNICIPALITY)	ELMAGER GENERAL DEALERS (PTY) LTD	R 2,135.95
52	SPOUSE	GERT WEPENER	CONSULTANT (STELLENBOSCH MUNICIPALITY)	ELMAGER GENERAL DEALERS (PTY) LTD	R 22,300.00
53	SPOUSE	GERT WEPENER	CONSULTANT (STELLENBOSCH MUNICIPALITY)	ELMAGER GENERAL DEALERS (PTY) LTD	R 5,539.60
54	CHILD	HA GOEDDE	GENERAL WORKER (OVERSTRAND MUNICIPALITY)	GANSBAAI AIRCON AND REFRIGERATION CC	R 14,253.17
55	CHILD	HA GOEDDE	GENERAL WORKER (OVERSTRAND MUNICIPALITY)	GANSBAAI AIRCON AND REFRIGERATION CC	R 3,180.60
56	CHILD	HA GOEDDE	GENERAL WORKER (OVERSTRAND MUNICIPALITY)	GANSBAAI AIRCON AND REFRIGERATION CC	R 6,292.80
57	CHILD	HA GOEDDE	GENERAL WORKER (OVERSTRAND MUNICIPALITY)	GANSBAAI AIRCON AND REFRIGERATION CC	R 14,253.15
58	CHILD	HA GOEDDE	GENERAL WORKER (OVERSTRAND MUNICIPALITY)	GANSBAAI AIRCON AND REFRIGERATION CC	R 10,452.02
59	CHILD	HA GOEDDE	GENERAL WORKER (OVERSTRAND MUNICIPALITY)	GANSBAAI AIRCON AND REFRIGERATION CC	R 2,924.10
60	PARENT	HV MACHIMANA	SOCIAL WORKER (PROVINCIAL GOVERNMENT)	ADENCO CONSTRUCTION (PTY) LTD	R 2,372.57
61	PARENT	HV MACHIMANA	SOCIAL WORKER (PROVINCIAL GOVERNMENT)	ADENCO CONSTRUCTION (PTY) LTD	R 2,108.11
62	PARENT	HV MACHIMANA	SOCIAL WORKER (PROVINCIAL GOVERNMENT)	ADENCO CONSTRUCTION (PTY) LTD	R 2,690.17
63	PARENT	HV MACHIMANA	SOCIAL WORKER (PROVINCIAL GOVERNMENT)	ADENCO CONSTRUCTION (PTY) LTD	R 2,422.73
64	PARENT	HV MACHIMANA	SOCIAL WORKER (PROVINCIAL GOVERNMENT)	ADENCO CONSTRUCTION (PTY) LTD	R 4,865.52
65	PARENT	HV MACHIMANA	SOCIAL WORKER (PROVINCIAL GOVERNMENT)	ADENCO CONSTRUCTION (PTY) LTD	R 28,277.70
66	PARENT	HV MACHIMANA	SOCIAL WORKER (PROVINCIAL GOVERNMENT)	ADENCO CONSTRUCTION (PTY) LTD	R 13,620.95
67	PARENT	HV MACHIMANA	SOCIAL WORKER (PROVINCIAL GOVERNMENT)	ADENCO CONSTRUCTION (PTY) LTD	R 17,160.19
68	PARENT	HV MACHIMANA	SOCIAL WORKER (PROVINCIAL GOVERNMENT)	ADENCO CONSTRUCTION (PTY) LTD	R 26,717.76
69	PARENT	HV MACHIMANA	SOCIAL WORKER (PROVINCIAL GOVERNMENT)	ADENCO CONSTRUCTION (PTY) LTD	R 2,912.70
70	PARENT	JAKOBUS JOHANNES ENGEL	SUPERVISOR - DRIVER - PAR (OVERSTRAND MUNICIPALITY)	BESTER M	R 11,400.00
71	PARENT	JAKOBUS JOHANNES ENGEL	SUPERVISOR - DRIVER - PAR (OVERSTRAND MUNICIPALITY)	BESTER M	R 4,560.00
72	PARENT	JARRAD PAUL GREY	SEAMAN (SA NAVY)	CUPINC HERMANUS (PTY) LTD CUPBOARDS INC	R 29,310.00
73	UNCLE	JC DE VILLE	POLICE OFFICER (SAP)	AUTO REPAIRS	R 12,860.00
74	PARENT	JOHN MITCHELL (JNR)	TRUCK DRIVER (THEEWATERSKLOOF MUNICIPALITY)	MITCHELL J	R 2,900.00
75	PARENT	JOHN MITCHELL (JNR)	TRUCK DRIVER (THEEWATERSKLOOF MUNICIPALITY)	MITCHELL J	R 2,290.00
76	SPOUSE	JONELLE WILLIAMS (TRAFFIC)	CLERK, TRAFFIC- OVERSTRAND MUNICIPALITY	WALLY'S PANELBEATERS	R 5,000.00
77	SPOUSE	JONELLE WILLIAMS (TRAFFIC)	CLERK, TRAFFIC- OVERSTRAND MUNICIPALITY	WALLY'S PANELBEATERS	R 3,220.00
78	SPOUSE	JONELLE WILLIAMS (TRAFFIC)	CLERK, TRAFFIC- OVERSTRAND MUNICIPALITY	WALLY'S PANELBEATERS	R 3,880.00
79	SPOUSE	JONELLE WILLIAMS (TRAFFIC)	CLERK, TRAFFIC- OVERSTRAND MUNICIPALITY	WALLY'S PANELBEATERS	R 7,840.00
80	SPOUSE	JONELLE WILLIAMS (TRAFFIC)	CLERK, TRAFFIC- OVERSTRAND MUNICIPALITY	WALLY'S PANELBEATERS	R 16,950.00
81	SPOUSE	JONELLE WILLIAMS (TRAFFIC)	CLERK, TRAFFIC- OVERSTRAND MUNICIPALITY	WALLY'S PANELBEATERS	R 10,000.00
82	INLAW	KARIN VAN DER MERWE	HUMAN RESOURCES - TRAINING (OVERSTRAND MUNICIPALITY)	HERMANUS TOWING	R 2,200.01
83	BROTHER	LIONEL HENEKE	PARAMEDIC (PROVINCIAL GOVERNMENT)	ELEANOR'S CATERING SERVICE	R 3,600.00
84	BROTHER	LIONEL HENEKE	PARAMEDIC (PROVINCIAL GOVERNMENT)	ELEANOR'S CATERING SERVICE	R 4,920.00
85	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 14,400.00
86	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 3,150.00
87	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 4,500.00
88	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 13,000.00
89	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 4,500.00
90	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 2,500.00
91	INLAW	LOUIS JANTJIES	STOREKEEPER (OVERSTRAND MUNICIPALITY)	EUROPA E (ELSA KONSTRUKSIE)	R 5,500.00
92	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE OVERSTRAND MUNICIPALITY	DJ MAGIC	R 4,800.00
93	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE OVERSTRAND MUNICIPALITY	DJ MAGIC	R 4,800.00
94	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE OVERSTRAND MUNICIPALITY	DJ MAGIC	R 4,700.00
95	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE OVERSTRAND MUNICIPALITY	DJ MAGIC	R 4,000.00
96	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE OVERSTRAND MUNICIPALITY	DJ MAGIC	R 4,800.00

97	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE OVERSTRAND MUNICIPALITY	DJ MAGIC	R 4,400.00
98	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE OVERSTRAND MUNICIPALITY	DJ MAGIC	R 4,400.00
99	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE OVERSTRAND MUNICIPALITY	DJ MAGIC	R 8,800.00
100	SPOUSE	LUCINDA BUCCHIANERI&MORE(LIST	SENIOR MANAGER: HR (OVERSTRAND MUNICIPALITY)	LEGAL DEVELOPMENTS CO-OPERATIVE LIMITED	R 15,447.12
101	SPOUSE	MERLE JORDAAN	TEACHER AT THE DEPARTMENT OF THE WESTERN CAPE	JORDAAN BJ	R 5,000.00
102	SPOUSE	MRS N MOODLEY	DIRECTOR: INFORMATICS, DEPT OF HEALTH	CONLOG (PTY) LTD	R 27,607.15
103	FAMILY	REFER TO SUPPLIERS DATABASE	SCHOOL PRINCIPAL HAWSTON DEPT OF EDUCATION	OVERSTRAND TRAINING INSTITUTE	R 10,560.00
104	FAMILY	REFER TO SUPPLIERS DATABASE	SCHOOL PRINCIPAL HAWSTON DEPT OF EDUCATION	OVERSTRAND TRAINING INSTITUTE	R 2,970.00
105	FAMILY	REFER TO SUPPLIERS DATABASE	SCHOOL PRINCIPAL HAWSTON DEPT OF EDUCATION	OVERSTRAND TRAINING INSTITUTE	R 8,880.00
106	SPOUSE	STEPHEN WILLIAMS & MORE (SEE L	CLERK , OPERATIONAL (OVERSTRAND MUNICIPALITY)	FOUR HELPS ENTERPRISE	R 3,800.00
107	SPOUSE	STEPHEN WILLIAMS & MORE (SEE L	CLERK , OPERATIONAL (OVERSTRAND MUNICIPALITY)	FOUR HELPS ENTERPRISE	R 6,000.00
108	SPOUSE	STEPHEN WILLIAMS & MORE (SEE L	CLERK , OPERATIONAL (OVERSTRAND MUNICIPALITY)	FOUR HELPS ENTERPRISE	R 4,000.00
109	SPOUSE	STEPHEN WILLIAMS & MORE (SEE L	CLERK , OPERATIONAL (OVERSTRAND MUNICIPALITY)	FOUR HELPS ENTERPRISE	R 3,000.00
110	SPOUSE	STEPHEN WILLIAMS & MORE (SEE L	CLERK , OPERATIONAL (OVERSTRAND MUNICIPALITY)	FOUR HELPS ENTERPRISE	R 4,000.00
111	INLAW	VERNA DYNAARD	PRINCIPAL CLERK- CEMETRY OVERSTRAND MUNICIPALITY	SIAS I	R 6,750.00
112	INLAW	VERNA DYNAARD	PRINCIPAL CLERK- CEMETRY OVERSTRAND MUNICIPALITY	SIAS I	R 6,750.00
113	BROTHER	WILLIE KARELSE	TRUCK DRIVER (OVERSTRAND MUNICIPALITY)	KARELSE G (GLENWAN KARELSE CLEANING SERVICES)	R 3,980.00
114	BROTHER	WILLIE KARELSE	TRUCK DRIVER (OVERSTRAND MUNICIPALITY)	KARELSE G (GLENWAN KARELSE CLEANING SERVICES)	R 4,000.00
115	BROTHER	WILLIE KARELSE	TRUCK DRIVER (OVERSTRAND MUNICIPALITY)	KARELSE G (GLENWAN KARELSE CLEANING SERVICES)	R 14,850.00
116	SPOUSE	JURITA BOOKER	SENIOR CLERK: CLIENT SERVICES: OVM	CRAZEE DESIGN & PRINTING	R 3,600.00
117	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE OVERSTRAND MUNICIPALITY	DJ MAGIC	R 4,300.00
118	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE OVERSTRAND MUNICIPALITY	DJ MAGIC	R 8,600.00
119	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE OVERSTRAND MUNICIPALITY	DJ MAGIC	R 8,800.00
120	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 2,700.00
121	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 5,100.00
122	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 4,900.00
123	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 6,600.00
124	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 5,400.00
125	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 4,650.00
126	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 4,400.00
127	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 2,625.00
128	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNEY	R 6,923.79
129	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNEY	R 4,583.37
130	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 36,681.78
131	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 63,380.58
132	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 28,771.67
133	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 26,567.40
134	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 9,405.00
135	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 8,447.40
136	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 4,552.02
137	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 6,199.32
138	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 14,600.55
139	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 13,680.00
140	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 4,646.64
141	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 3,174.90
142	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 26,433.66
143	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 25,280.07
144	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 29,824.68

145	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 82,666.70
146	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 67,490.04
147	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 56,927.15
148	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 52,948.44
149	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 3,213.09
150	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 5,535.27
151	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WETHEIM BECKER ATTORNEY	R 55,122.65
152	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WETHEIM BECKER ATTORNEY	R 3,546.37
153	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WETHEIM BECKER ATTORNEY	R 7,285.74
154	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WETHEIM BECKER ATTORNEY	R 5,869.29
155	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WETHEIM BECKER ATTORNEY	R 44,352.93
156	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WETHEIM BECKER ATTORNEY	R 5,422.27
157	BROTHER	ALFRANCO, ROADS, KMOND, OVERST	SUPERVISOR: ROAD MARKING OVM	FLORIS SM	R 14,500.00
158	BROTHER	ALFRANCO, ROADS, KMOND, OVERST	SUPERVISOR: ROAD MARKING OVM	FLORIS SM	R 10,000.00
159	CHILD	HA GOEDDE	GENERAL WORKER: OVM	GANSBAAI AIRCON AND REFRIGERATION CO	R 7,355.28
160	CHILD	HA GOEDDE	GENERAL WORKER: OVM	GANSBAAI AIRCON AND REFRIGERATION CO	R 9,112.57
161	CHILD	HA GOEDDE	GENERAL WORKER: OVM	GANSBAAI AIRCON AND REFRIGERATION CO	R 6,819.59
162	CHILD	HA GOEDDE	GENERAL WORKER: OVM	GANSBAAI AIRCON AND REFRIGERATION CO	R 3,614.16
163	CHILD	HA GOEDDE	GENERAL WORKER: OVM	GANSBAAI AIRCON AND REFRIGERATION CO	R 27,213.83
164	CHILD	ALETHEA JOHNSON	LIBRARY ASSISTANT: OVM	JAHWU HIRING	R 3,465.00
165	INLAW	MICHELLE BARNARD	DD: RADIOGRAPHY(WESTERN CAPE DEPT. OF HEALTH	MASSAMATIC (PTY) LTD	R 8,522.53
166	PARENT	JOHN MITCHELL (JNR)	TRUCK DRIVER(THEEWATERSKLOOF MUN.)	MITCHELL J	R 2,907.00
167	CHILD	SIMONE BARNES	ORG. DEVELOPMENT PRACTITIONER: DEPT OF PREMIER	PJ BOOKBINDERS	R 18,067.86
168	SISTER	JOLENE BAZIER	NURSE: HERMANUS MEDI-CLINIC	ROBERTS RW	R 6,500.00
169	SISTER	JOLENE BAZIER	NURSE: HERMANUS MEDI-CLINIC	ROBERTS RW	R 8,000.00
170	SISTER	JOLENE BAZIER	NURSE: HERMANUS MEDI-CLINIC	ROBERTS RW	R 2,500.00
171	SISTER	JOLENE BAZIER	NURSE: HERMANUS MEDI-CLINIC	ROBERTS RW	R 8,000.00
172	INLAW	ANGELO MITCHELL&CHESLYN SWARTZ	ACCOUNTANT: REVENUE (OVM)	SUNSHINE SERVICES	R 24,200.00
173	SPOUSE	ADELIN BRINK	MANAGER: CORPORATE SERVICE(DRANKENSTEIN MUNI)	WAB PRINTMEDIA (PTY) LTD	R 2,550.00
174	SPOUSE	JONELLE WILLIAMS (TRAFFIC)	CLERK: TRAFFIC DEPARTMENT (OVM)	WALLY'S PANELBEATERS	R 3,200.00
175	SPOUSE	JONELLE WILLIAMS (TRAFFIC)	CLERK: TRAFFIC DEPARTMENT (OVM)	WALLY'S PANELBEATERS	R 4,960.00
176	SPOUSE	DELICIA APPEL	MARKETING & COMMUNICATIONS OFFICER (SANBI)	APPEL VM	R 4,500.00
177	PARENT	BOTHA T	TECHNICAL MANAGER (OUDTSHOORN MUNICIPALITY)	AURECON SOUTH AFRICA (PTY) LTD (OORG	R 144,683.10
178	PARENT	BOTHA T	TECHNICAL MANAGER (OUDTSHOORN MUNICIPALITY)	AURECON SOUTH AFRICA (PTY) LTD (OORG	R 8,265.00
179	PARENT	BOTHA T	TECHNICAL MANAGER (OUDTSHOORN MUNICIPALITY)	AURECON SOUTH AFRICA (PTY) LTD (OORG	R 51,071.68
180	PARENT	BOTHA T	TECHNICAL MANAGER (OUDTSHOORN MUNICIPALITY)	AURECON SOUTH AFRICA (PTY) LTD (OORG	R 51,071.68
181	PARENT	BOTHA T	TECHNICAL MANAGER (OUDTSHOORN MUNICIPALITY)	AURECON SOUTH AFRICA (PTY) LTD (OORG	R 400,151.27
182	UNCLE	JC DE VILLE	POLICE OFFICER (SOUTH AFRICAN POLICE SERVICES)	AUTO REPAIRS	R 3,210.00
183	SPOUSE	JACQUELINE BEUKES	SOCIAL WORKER (DEPARTMENT OF SOCIAL SERVICES)	BERGSTAN SOUTH AFRICA	R 11,192.52
184	SPOUSE	ESTER GROENEWALD	PART-TIME COUNCILLOR (STELLENBOSCH MUNICIPALITY)	BOLAND VALUERS	R 333,005.40
185	SPOUSE	ESTER GROENEWALD	PART-TIME COUNCILLOR (STELLENBOSCH MUNICIPALITY)	BOLAND VALUERS	R 17,031.60
186	SPOUSE	ESTER GROENEWALD	PART-TIME COUNCILLOR (STELLENBOSCH MUNICIPALITY)	BOLAND VALUERS	R 8,550.00
187	SPOUSE	ESTER GROENEWALD	PART-TIME COUNCILLOR (STELLENBOSCH MUNICIPALITY)	BOLAND VALUERS	R 2,850.00
188	SPOUSE	ESTER GROENEWALD	PART-TIME COUNCILLOR (STELLENBOSCH MUNICIPALITY)	BOLAND VALUERS	R 8,550.00
189	PARENT	JC VERMEULEN (HATIE) GANSBAAI	ACCOUNTANT: REVENUE (OVERSTRAND MUNICIPALITY)	D & J VERVOER	R 12,204.84
190	PARENT	JC VERMEULEN (HATIE) GANSBAAI	ACCOUNTANT: REVENUE (OVERSTRAND MUNICIPALITY)	D & J VERVOER	R 2,931.93
191	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE (OVERSTRAND MUNICIPALITY)	DJ MAGIC	R 3,200.00

192	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE (OVERSTRAND MUNICIPALITY)	DJ MAGIC	R 4,300.00
193	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE (OVERSTRAND MUNICIPALITY)	DJ MAGIC	R 4,000.00
194	PARENT	LOWIES ADONIS, DRIVER, REFUSE	DRIVER, REFUSE (OVERSTRAND MUNICIPALITY)	DJ MAGIC	R 8,000.00
195	INLAW	GERRIT COETZEE	BUILDING INSPECTOR: BUILDING CONTROL(OVERSTRAND MUNICIPALITY)	DU PLESSIS SW	R 65,000.00
196	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 12,320.00
197	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 2,400.00
198	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 9,700.00
199	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 12,320.00
200	BROTHER	LIONEL HENEKE	PARAMEDIC (WESTERN CAPE DEPT OF HEALTH)	ELEANOR'S CATERING SERVICE	R 3,850.00
201	SPOUSE	CARLOW ENGELBRECHT	ICT ADMINISTRATOR (OVERSTRAND MUNICIPALITY)	ENGELBRECHT & SCORGIE TEKENKANTOOR	R 10,822.25
202	SPOUSE	CARLOW ENGELBRECHT	ICT ADMINISTRATOR (OVERSTRAND MUNICIPALITY)	ENGELBRECHT & SCORGIE TEKENKANTOOR	R 6,514.42
203	SPOUSE	CARLOW ENGELBRECHT	ICT ADMINISTRATOR (OVERSTRAND MUNICIPALITY)	ENGELBRECHT & SCORGIE TEKENKANTOOR	R 10,182.02
204	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNEY	R 39,803.10
205	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER (OVE4/01	R 36,710.66
206	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER (OVE4/01	R 16,891.95
207	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER (OVE4/01	R 16,522.79
208	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER (OVE4/01	R 2,645.01
209	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER (OVE4/01	R 6,419.34
210	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 55,322.49
211	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 2,616.87
212	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 20,433.57
213	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 8,599.59
214	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 19,876.82
215	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 11,622.43
216	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 52,742.08
217	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 4,475.42
218	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 8,021.56
219	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 9,333.00
220	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 4,336.56
221	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 14,501.94
222	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 6,269.06
223	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 4,247.06
224	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 15,514.59
225	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 28,007.54
226	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 7,201.00
227	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 7,146.28
228	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 8,632.65
229	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 6,207.87
230	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 12,197.43
231	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 2,284.39
232	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 4,745.25
233	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 5,823.12
234	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 23,606.55

235	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 20,265.03
236	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 40,214.07
237	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 4,371.90
238	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 13,100.33
239	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 20,963.84
240	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WERTHEIM BECKER ATTORNE	R 26,096.88
241	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WETHEIM BECKER ATTORNEY	R 4,127.00
242	SPOUSE	MOHAMMED RIGZ JAWOODIEN	NON EXECUTIVE DIRECTOR(CENTRAL ENERGY FUND)	FAIRBRIDGES WETHEIM BECKER ATTORNEY	R 102,048.81
243	SPOUSE	STEPHEN WILLIAMS & MORE (SEE L	CLERK: OPERATIONAL (OVERSTRAND MUNICIPALITY)	FOUR HELPS ENTERPRISE	R 6,950.00
244	SPOUSE	STEPHEN WILLIAMS & MORE (SEE L	CLERK: OPERATIONAL (OVERSTRAND MUNICIPALITY)	FOUR HELPS ENTERPRISE	R 7,900.00
245	CHILD	HA GOEDDE	GENERAL WORKER: (OVERSTRAND MUNICIPALITY)	GANSBAAI AIRCON AND REFRIGERATION CC	R 6,989.77
246	CHILD	HA GOEDDE	GENERAL WORKER: (OVERSTRAND MUNICIPALITY)	GANSBAAI AIRCON AND REFRIGERATION CC	R 7,789.16
247	CHILD	HA GOEDDE	GENERAL WORKER: (OVERSTRAND MUNICIPALITY)	GANSBAAI AIRCON AND REFRIGERATION CC	R 3,785.07
248	CHILD	TENILLE LAUREN SEPTEMBER	STATE ACCOUNTANT: HEALTH INFRASTRUCTURE PGWC	GIBB (PTY) LTD (ARCUS GIBB)	R 114,000.00
249	CHILD	TENILLE LAUREN SEPTEMBER	STATE ACCOUNTANT: HEALTH INFRASTRUCTURE PGWC	GIBB (PTY) LTD (ARCUS GIBB)	R 148,645.58
250	CHILD	TENILLE LAUREN SEPTEMBER	STATE ACCOUNTANT: HEALTH INFRASTRUCTURE PGWC	GIBB (PTY) LTD (ARCUS GIBB)	R 181,718.96
251	CHILD	TENILLE LAUREN SEPTEMBER	STATE ACCOUNTANT: HEALTH INFRASTRUCTURE PGWC	GIBB (PTY) LTD (ARCUS GIBB)	R 103,580.86
252	CHILD	TENILLE LAUREN SEPTEMBER	STATE ACCOUNTANT: HEALTH INFRASTRUCTURE PGWC	GIBB (PTY) LTD (ARCUS GIBB)	R 940,588.58
253	CHILD	TENILLE LAUREN SEPTEMBER	STATE ACCOUNTANT: HEALTH INFRASTRUCTURE PGWC	GIBB (PTY) LTD (ARCUS GIBB)	R 144,502.98
254	CHILD	TENILLE LAUREN SEPTEMBER	STATE ACCOUNTANT: HEALTH INFRASTRUCTURE PGWC	GIBB (PTY) LTD (ARCUS GIBB)	R 203,539.02
255	CHILD	TENILLE LAUREN SEPTEMBER	STATE ACCOUNTANT: HEALTH INFRASTRUCTURE PGWC	GIBB (PTY) LTD (ARCUS GIBB)	R 59,612.42
256	CHILD	TENILLE LAUREN SEPTEMBER	STATE ACCOUNTANT: HEALTH INFRASTRUCTURE PGWC	GIBB (PTY) LTD (ARCUS GIBB)	R 1,012,141.02
257	CHILD	TENILLE LAUREN SEPTEMBER	STATE ACCOUNTANT: HEALTH INFRASTRUCTURE PGWC	GIBB (PTY) LTD (ARCUS GIBB)	R 123,932.59
258	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 4,286.40
259	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 2,997.63
260	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 16,842.13
261	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 2,150.63
262	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 2,935.27
263	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 209.48
264	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 14,419.40
265	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 4,286.40
266	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 2,407.68
267	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 2,935.27
268	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 21,325.82
269	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 18,922.04
270	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 4,286.40
271	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 104,737.50
272	SPOUSE	SOPHIA FRANCES ANITA DAVIDS	TEACHER (WESTERN CAPE DEPT OF EDUCATION)	IKAPA RETICULATION & FLOW	R 18,922.04
273	BROTHER	WILLIE KARELSE	TRUCK DRIVER (OVERSTRAND MUNICIPALITY)	KARELSE G (GLENWAN KARELSE CLEANING	R 7,950.00
274	SPOUSE	CHRISTINE MAAS	SENIOR MEDICAL OFFICER (CITY OF CAPE TOWN)	PATHCARE	R 5,846.30
275	SPOUSE	HANLIE VAN TONDER	MANAGER: COUNCIL SERVICES SUPPORT (OVERSTRAND MUNICIPALITY)	QUINTESSENTIAL SECURITY CC	R 10,447.60
276	SPOUSE	HANLIE VAN TONDER	MANAGER: COUNCIL SERVICES SUPPORT (OVERSTRAND MUNICIPALITY)	QUINTESSENTIAL SECURITY CC	R 29,337.28
277	SPOUSE	HANLIE VAN TONDER	MANAGER: COUNCIL SERVICES SUPPORT (OVERSTRAND MUNICIPALITY)	QUINTESSENTIAL SECURITY CC	R 8,382.08
278	SISTER IN LAW	DENISE BRAND	GENERAL ASSISTANT: CLEANER (OVERSTRAND MUNICIPALITY)	SALES A	R 3,500.00
279	PARENT	JD MITCHELL	FOREMAN (THEEWATERSKLOOF MUNICIPALITY)	SOUND WORKS HERMANUS (PTY) LTD	R 78,500.00
280	BROTHER	TEMOMO LEBESANA	SECURITY (TRANSNET)	TEMOMO'S SHADE PORTS AND CLEANING SE	R 64,000.00
281	SPOUSE	Y NDALA	TEACHER: DEPARTMENT OF EDUCATION	AECOM (PTY) LTD	SC1690/2016 - RATES
282	BROTHER	S NDALA	DEPUTY DIRECTOR: AVIATION (DEPT. TRANSPORT)	AECOM (PTY) LTD	SC1690/2016 - RATES
283	SPOUSE	YVONNE POSA	MEMBER OF PARLIAMENT	SMEC SOUTH AFRICA	SC1690/2016 - RATES
284	FAMILY	A MOOS	CITY OF CAPE TOWN	MOTT MACDONALD AFRICA (PTY) LTD	SC1690/2016 - RATES
TOTAL					R 7,411,362.52

Appendix A

June 2017

Schedule of external loans as at 30 June 2017

	Loan Number	Redeemable	Balance at 30 June 2016	Received during the period	Redeemed written off during the period	Balance at 30 June 2017
			Rand	Rand	Rand	Rand
Development Bank of South Africa						
DBSA @ 7.894%	13535/102	2020	1,256,388	-	314,098	942,290
DBSA @ 7.894%	13543/101	2019	1,094,461	-	273,614	820,847
DBSA @ 7.594%	13761/101	2020	1,173,350	-	260,744	912,606
DBSA @ 12.00%	10450/102	2017	149,222	-	149,222	-
DBSA @ 9.86%	102169/1	2022	9,762,956	-	1,261,831	8,501,125
DBSA @ 10.92%	103946/1	2026	40,000,000	-	4,000,000	36,000,000
DBSA @ 10.60%	103946/2	2026	100,000,000	-	-	100,000,000
DBSA @ 11.833%	61007348	2030	29,929,540	-	850,029	29,079,511
DBSA @ 10.728	61007381	2030	-	30,000,000	327,173	29,672,827
			183,365,917	30,000,000	7,436,711	205,929,206
Lease liability						
TRACKTONE @ 13.52%		2017	59,968	-	59,968	-
			59,968	-	59,968	-
Annuity loans						
ABSA @ 10.38%	0387230981	2024	51,477,281	-	4,021,839	47,455,442
ABSA @ 10.44%	4073054262	2024	28,462,260	-	2,418,731	26,043,529
ABSA @ 10.82%	4073923493	2024	30,129,610	-	2,530,983	27,598,627
ABSA @ 7.92%	0387230983	2020	4,457,746	-	988,175	3,469,571
ABSA @ 9.11%	0387230982	2028	28,240,473	-	1,376,635	26,863,838
ABSA @ 10.94%	0387230984	2029	37,503,044	-	1,409,523	36,093,521
ABSA @ 9.69%	0387230985	2021	1,089,678	-	178,772	910,906
ABSA @ 9.95%	0387230986	2030	33,763,507	-	1,191,365	32,572,142
ABSA @ 9.30%	0387230987	2022	4,649,082	-	610,146	4,038,936
INCA @ 10.09%		2022	35,695,296	-	4,596,368	31,098,928
			255,467,977	-	19,322,537	236,145,440
Total external loans						
Development Bank of South Africa			183,365,917	30,000,000	7,436,711	205,929,206
Lease liability			59,968	-	59,968	-
Annuity loans			255,467,977	-	19,322,537	236,145,440
			438,893,862	30,000,000	26,819,216	442,074,646

Appendix B

June 2017

Analysis of property, plant and equipment as at 30 June 2017

Cost/Revaluation

Accumulated depreciation

	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Revaluations Rand	Fair value adjustment Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Land and buildings														
Land (Separate for AFS purposes)	346,792,223	-	(36,892)	965,000	-	-	347,720,331	(425,208)	-	-	-	-	(425,208)	347,295,123
Buildings (Separate for AFS purposes)	435,618,033	7,843,823	-	-	-	-	443,461,856	(153,250,776)	-	-	(10,652,489)	-	(163,903,265)	279,558,591
	782,410,256	7,843,823	(36,892)	965,000	-	-	791,182,187	(153,675,984)	-	-	(10,652,489)	-	(164,328,473)	626,853,714
Infrastructure														
Roads, Pavements & Bridges	1,455,133,613	15,816,028	-	-	-	-	1,470,949,641	(396,214,690)	-	-	(31,810,952)	-	(428,025,642)	1,042,923,999
Storm water	288,721,124	3,743,423	-	-	-	-	292,464,547	(89,962,484)	-	-	(5,740,964)	-	(95,703,448)	196,761,099
Electricity	994,817,176	29,954,145	(6,328,927)	-	-	-	1,018,442,394	(461,707,543)	6,012,977	-	(24,102,696)	(3,893,847)	(483,691,109)	534,751,285
Water	1,022,228,007	15,753,344	(3,522,758)	-	-	-	1,034,458,593	(503,804,846)	3,522,758	-	(27,000,200)	(1,338,085)	(528,620,373)	505,838,220
Sewerage	635,130,499	14,887,158	(3,533,642)	-	-	-	646,484,015	(256,267,699)	3,533,642	-	(15,807,071)	(1,823,530)	(270,364,658)	376,119,357
Solid waste disposal	55,867,227	-	-	-	-	-	55,867,227	(16,599,548)	-	-	(3,709,006)	-	(20,308,554)	35,558,673
	4,451,897,646	80,154,098	(13,385,327)	-	-	-	4,518,666,417	1,724,556,810)	13,069,377	-	(108,170,889)	(7,055,462)	1,826,713,784)	2,691,952,633
Heritage assets														
Land and buildings	133,265,889	-	-	-	-	-	133,265,889	(9,250,000)	-	-	-	-	(9,250,000)	124,015,889
Other assets	166,309	-	-	-	-	-	166,309	-	-	-	-	-	-	166,309
	133,432,198	-	-	-	-	-	133,432,198	(9,250,000)	-	-	-	-	(9,250,000)	124,182,198
Other assets														
General vehicles	60,218,532	1,717,157	(1,211,187)	-	-	-	60,724,502	(14,411,958)	1,063,823	-	(2,756,761)	(365,545)	(16,470,441)	44,254,061
Furniture & Fittings	23,783,026	1,113,185	(955,670)	304,214	-	-	24,244,755	(11,988,820)	949,042	(225,778)	(2,093,164)	(226,984)	(13,585,704)	10,659,051
Machinery & Equipment	7,546,596	1,017,768	(113,219)	-	-	-	8,451,145	(4,106,711)	111,968	-	(665,988)	(27,661)	(4,688,392)	3,762,753
Office Equipment - Leased	304,214	-	-	(304,214)	-	-	-	(225,778)	-	225,778	-	-	-	-
	91,852,368	3,848,110	(2,280,076)	-	-	-	93,420,402	(30,733,267)	2,124,833	-	(5,515,913)	(620,190)	(34,744,537)	58,675,865

Analysis of property, plant and equipment as at 30 June 2017

Cost/Revaluation Accumulated depreciation

	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Revaluations Rand	Fair value adjustment Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Total property plant and equipment														
Land and buildings	782,410,256	7,843,823	(36,892)	965,000	-	-	791,182,187	(153,675,984)	-	-	(10,652,489)	-	(164,328,473)	626,853,714
Infrastructure	4,451,897,646	80,154,098	(13,385,327)	-	-	-	4,518,666,417	(1,724,556,810)	13,069,377	-	(108,170,889)	(7,055,462)	1,826,713,784	2,691,952,633
Heritage assets	133,432,198	-	-	-	-	-	133,432,198	(9,250,000)	-	-	-	-	(9,250,000)	124,182,198
Other assets	91,852,368	3,848,110	(2,280,076)	-	-	-	93,420,402	(30,733,267)	2,124,833	-	(5,515,913)	(620,190)	(34,744,537)	58,675,865
	5,459,592,468	91,846,031	(15,702,295)	965,000	-	-	5,536,701,204	1,918,216,061	15,194,210	-	(124,339,291)	(7,675,652)	2,035,036,794	3,501,664,410
Intangible assets														
Computers - software & programming	5,973,109	22,195	-	-	-	-	5,995,304	(1,620,500)	-	-	(447,566)	-	(2,068,066)	3,927,238
Water rights	2,360,000	-	-	-	-	-	2,360,000	-	-	-	-	-	-	2,360,000
	8,333,109	22,195	-	-	-	-	8,355,304	(1,620,500)	-	-	(447,566)	-	(2,068,066)	6,287,238
Investment properties														
Investment property	153,892,000	-	(639,000)	(965,000)	-	2,980,500	155,268,500	-	-	-	-	-	-	155,268,500
	153,892,000	-	(639,000)	(965,000)	-	2,980,500	155,268,500	-	-	-	-	-	-	155,268,500
Total														
Land and buildings	782,410,256	7,843,823	(36,892)	965,000	-	-	791,182,187	(153,675,984)	-	-	(10,652,489)	-	(164,328,473)	626,853,714
Infrastructure	4,451,897,646	80,154,098	(13,385,327)	-	-	-	4,518,666,417	(1,724,556,810)	13,069,377	-	(108,170,889)	(7,055,462)	1,826,713,784	2,691,952,633
Heritage assets	133,432,198	-	-	-	-	-	133,432,198	(9,250,000)	-	-	-	-	(9,250,000)	124,182,198
Other assets	91,852,368	3,848,110	(2,280,076)	-	-	-	93,420,402	(30,733,267)	2,124,833	-	(5,515,913)	(620,190)	(34,744,537)	58,675,865
Intangible assets	8,333,109	22,195	-	-	-	-	8,355,304	(1,620,500)	-	-	(447,566)	-	(2,068,066)	6,287,238
Investment properties	153,892,000	-	(639,000)	(965,000)	-	2,980,500	155,268,500	-	-	-	-	-	-	155,268,500
	5,621,817,577	91,868,226	(16,341,295)	-	-	2,980,500	5,700,325,008	1,919,836,561	15,194,210	-	(124,786,857)	(7,675,652)	2,037,104,860	3,663,220,148

June 2017

Segmental analysis of property, plant and equipment as at 30 June 2017	
Cost/Revaluation	Accumulated Depreciation
<p>Land and buildings</p> <p>Cost</p> <p>Revaluation</p>	<p>Accumulated Depreciation</p>

	Opening Balance Rand	Additions Rand	Disposals Rand	Transfers Rand	Revaluations Rand	Fair value adjustment Rand	Closing Balance Rand	Opening Balance Rand	Disposals Rand	Transfers Rand	Depreciation Rand	Impairment deficit Rand	Closing Balance Rand	Carrying value Rand
Municipality														
Executive & Council/Mayor and Council	133,432,198	-	-	-	-	-	133,432,198	(9,250,000)	-	-	-	-	(9,250,000)	124,182,198
Waste Management	55,867,227	-	-	-	-	-	55,867,227	(16,599,548)	-	-	(3,709,006)	-	(20,308,554)	35,558,673
Comm. & Social/Libraries and archives	782,410,256	7,843,823	(36,892)	965,000	-	-	791,182,187	(153,675,984)	-	-	(10,652,489)	-	(164,328,473)	626,853,714
Waste Water Management/Sewerage	635,130,499	14,887,158	(3,533,642)	-	-	-	646,484,015	(256,267,699)	3,533,642	-	(15,807,071)	(1,823,530)	(270,364,658)	376,119,357
Road Transport/Roads	1,743,854,737	19,559,451	-	-	-	-	1,763,414,188	(486,177,174)	-	-	(37,551,916)	-	(523,729,090)	1,239,685,098
Water/Water Distribution	1,022,228,007	15,753,344	(3,522,758)	-	-	-	1,034,458,593	(503,804,846)	3,522,758	-	(27,000,200)	(1,338,085)	(528,620,373)	505,838,220
Electricity /Electricity Distribution	994,817,176	29,954,145	(6,328,927)	-	-	-	1,018,442,394	(461,707,543)	6,012,977	-	(24,102,696)	(3,893,847)	(483,691,109)	534,751,285
Corporate Services	254,077,477	3,870,305	(2,919,076)	(965,000)	-	2,980,500	257,044,206	(32,353,767)	2,124,833	-	(5,963,479)	(620,190)	(36,812,603)	220,231,603
	5,621,817,577	91,868,226	(16,341,295)	-	-	2,980,500	5,700,325,008	1,919,836,561)	15,194,210	-	(124,786,857)	(7,675,652)	2,037,104,860)	3,663,220,148
Total														
Municipality	5,621,817,577	91,868,226	(16,341,295)	-	-	2,980,500	5,700,325,008	1,919,836,561)	15,194,210	-	(124,786,857)	(7,675,652)	2,037,104,860)	3,663,220,148
	5,621,817,577	91,868,226	(16,341,295)	-	-	2,980,500	5,700,325,008	1,919,836,561)	15,194,210	-	(124,786,857)	(7,675,652)	2,037,104,860)	3,663,220,148

Appendix D

June 2017

Segmental Statement of Financial Performance for the year ended Prior Year Current Year

Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand		Actual Income Rand	Actual Expenditure Rand	Surplus /(Deficit) Rand
Municipality						
64,990,890	95,245,941	(30,255,051)	Executive & Council/Mayor and Council	74,404,628	110,303,815	(35,899,187)
190,347,078	63,836,181	126,510,897	Finance & Admin/Finance	231,205,502	65,587,908	165,617,594
13,627,207	63,085,417	(49,458,210)	Planning and Development/Economic Development/Plan	13,683,110	80,222,382	(66,539,272)
16,757,210	74,809,577	(58,052,367)	Corporate Services	5,729,446	76,448,527	(70,719,081)
6,214,220	30,618,447	(24,404,227)	Comm. & Social/Libraries and archives	9,527,823	31,537,625	(22,009,802)
56,495,589	15,174,509	41,321,080	Housing	41,483,423	20,881,985	20,601,438
27,721,235	56,008,800	(28,287,565)	Public Safety/Police	42,386,898	80,844,340	(38,457,442)
9,743,166	14,310,777	(4,567,611)	Sport and Recreation	10,371,244	15,886,366	(5,515,122)
9,191	4,758,155	(4,748,964)	Environmental Protection/Pollution Control	9,191	5,402,344	(5,393,153)
80,064,347	57,090,814	22,973,533	Waste Water Management/Sewerage	84,685,527	63,366,941	21,318,586
12,070,581	86,197,089	(74,126,508)	Road Transport/Roads	10,418,954	90,046,516	(79,627,562)
117,564,972	67,325,280	50,239,692	Water/Water Distribution	127,810,994	66,762,385	61,048,609
334,846,381	261,110,457	73,735,924	Electricity /Electricity Distribution	367,778,848	284,377,556	83,401,292
61,733,769	48,998,556	12,735,213	Waste Management	66,328,633	56,685,356	9,643,277
992,185,836	938,570,000	53,615,836		1,085,824,221	1,048,354,046	37,470,175
Other charges						
992,185,836	938,570,000	53,615,836	Municipality	1,085,824,221	1,048,354,046	37,470,175
992,185,836	938,570,000	53,615,836	Total	1,085,824,221	1,048,354,046	37,470,175

Appendix E(1)

June 2017

Actual versus Budget(Revenue and Expenditure) for the year ended 30 June 2017

	Current year 2017 Act. Bal.	Current year 2017 Adjusted budget	Variance		Explanation of Significant Variances greater than 10% versus Budget
	Rand	Rand	Rand	Var	
Revenue					
Property rates	197,047,196	189,791,411	7,255,785	3.8	Refer to note 55
Service charges	624,577,316	606,116,465	18,460,851	3.0	Refer to note 55
Rental of facilities and equipment	11,393,590	10,556,102	837,488	7.9	Refer to note 55
Agency services	3,480,172	3,220,000	260,172	8.1	Refer to note 55
Licences and permits	2,524,823	2,330,400	194,423	8.3	Refer to note 55
Property rates - penalties imposed	416,276	848,000	(431,724)	(50.9)	Refer to note 55
Government grants & subsidies	148,092,908	157,106,203	(9,013,295)	(5.7)	Refer to note 55
Public contributions and donations	10,133,807	1,570,895	8,562,912	545.1	Refer to note 55
Fines, Penalties and Forfeits	36,104,571	31,143,400	4,961,171	15.9	Refer to note 55
Other income	23,774,201	17,794,923	5,979,278	33.6	Refer to note 55
Interest received	23,018,028	16,040,350	6,977,678	43.5	Refer to note 55
	1,080,562,888	1,036,518,149	44,044,739	4.2	
Expenses					
Personnel	(300,377,534)	(310,433,980)	10,056,446	(3.2)	Refer to note 55
Remuneration of councillors	(9,265,292)	(9,506,956)	241,664	(2.5)	Refer to note 55
Depreciation	(124,339,291)	(126,470,044)	2,130,753	(1.7)	Refer to note 55
Amortisation	(447,566)	(442,267)	(5,299)	1.2	Refer to note 55
Finance costs	(45,913,148)	(46,421,043)	507,895	(1.1)	Refer to note 55
Bad debts written off	(23,648,858)	(24,694,950)	1,046,092	(4.2)	Refer to note 55
Materials	(20,273,344)	(19,411,245)	(862,099)	4.4	Refer to note 55
Bulk purchases	(217,522,905)	(206,563,340)	(10,959,565)	5.3	Refer to note 55
Contracted Services	(129,646,792)	(139,779,252)	10,132,460	(7.2)	Refer to note 55
Transfers and Subsidies	(56,135,661)	(57,130,962)	995,301	(1.7)	Refer to note 55
General Expenses	(113,082,486)	(130,258,556)	17,176,070	(13.2)	Refer to note 55
Lease rentals on operating leases	(549,125)	(1,851,392)	1,302,267	(70.3)	Refer to note 55
	(1,041,202,002)	(1,072,963,987)	31,761,985	(3.0)	
Other revenue and costs					
Gain or loss on disposal of assets and liabilities	(8,132,725)	1,963,231	(10,095,956)	(514.3)	Refer to note 55
Fair value adjustments	6,242,014	2,205,000	4,037,014	183.1	Refer to note 55
Net surplus/ (deficit) for the year	37,470,175	(32,277,607)	69,747,782	(216.1)	

Appendix E(2)

June 2017

Budget Analysis of Capital Expenditure as at 30 June 2017

	Capital expenditure Rand	Revised Budget Rand	Variance Rand	Variance %	Explanation of significant variances from budget
Municipality					
Executive & Council/Mayor and Council	72,034	70,878	(1,156)	(2)	Refer to note 55
Planning and Development/Economic Development	1,539,869	433,100	(1,106,769)	(256)	Refer to note 55
Waste Management	12,151	15,000	2,849	19	Refer to note 55
Comm. & Social/Libraries and archives	644,236	2,019,000	1,374,764	68	Refer to note 55
Housing	10,657,937	10,724,539	66,602	1	Refer to note 55
Public Safety/Police	995,614	2,280,080	1,284,466	56	Refer to note 55
Sport and Recreation	1,836,746	1,903,368	66,622	4	Refer to note 55
Waste Water Management/Sewerage	17,217,083	17,178,519	(38,564)	-	Refer to note 55
Road Transport/Roads	11,739,311	11,744,518	5,207	-	Refer to note 55
Water/Water Distribution	15,772,309	15,588,846	(183,463)	(1)	Refer to note 55
Electricity /Electricity Distribution	30,496,055	23,404,109	(7,091,946)	(30)	Refer to note 55
Corporate Services	884,882	904,147	19,265	2	Refer to note 55
	91,868,227	86,266,104	(5,602,123)	(6)	

Appendix F
Disclosures of Grants and Subsidies in terms of Section 123 MFMA, 56 of 2003
June 2017

Name of Grants	Name of organ of state or municipal entity	Quarterly Receipts					Quarterly Expenditure					Grants and Subsidies delayed / withheld					Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act	Reason for noncompliance
		Sep	Dec	Mar	Jun	Total	Sep	Dec	Mar	Jun	Total	Sep	Dec	Mar	Jun	Total			
FMG	Nat Treasury	1,475	-	-	-	1,475	108	198	300	869	1,475	-	-	-	-	-	N/A	Yes	N/A
MSIG	Nat Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
MIG	Nat Treasury	5,258	8,259	7,513	-	21,030	2,540	3,379	5,429	9,682	21,030	-	-	-	-	-	N/A	Yes	N/A
NDPG	Nat Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
RBIG	Nat Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
EPWP	Prov Treasury	481	865	576	-	1,922	462	507	402	551	1,922	-	-	-	-	-	N/A	Yes	N/A
INEG	DME	5,000	-	-	-	5,000	-	2,870	1,139	991	5,000	-	-	-	-	-	N/A	Yes	N/A
Library	Prov Treasury	2,996	1,946	1,947	-	6,889	1,488	1,938	1,606	887	5,919	-	-	-	-	-	N/A	Yes	N/A
Thusong service centre	Prov Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
Social housing	Prov Treasury	17,572	12,477	1,796	11,546	43,391	16,057	12,861	2,767	7,887	39,572	-	-	-	-	-	N/A	Yes	N/A
CDW	Prov Treasury	75	-	-	-	75	16	14	10	35	75	-	-	-	-	-	N/A	Yes	N/A
FMSG	Prov Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
Main road subsidy	Prov Treasury	-	-	137	-	137	-	137	-	-	137	-	-	-	-	-	N/A	Yes	N/A
Greenest town	Prov Treasury	-	-	50	-	50	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
LG graduate internship	Prov Treasury	-	-	60	-	60	-	-	-	12	12	-	-	-	-	-	N/A	Yes	N/A
Fire service capacity build	Prov Treasury	-	-	1,200	-	1,200	-	-	-	-	-	-	-	-	-	-	N/A	Yes	N/A
ACIP	Prov Treasury	-	-	571	-	571	-	-	571	-	571	-	-	-	-	-	N/A	Yes	N/A
		32,857	23,547	13,850	11,546	81,800	20,671	21,904	12,224	20,914	75,713	-	-	-	-	-			

Note: A municipality should provide additional information on how a grant was spent per Vote. This excludes allocations from the Equitable Share.